RG104 Entry 235

Volume 470

March 2, 1926 – March 22, 1927

Letters Sent to

Philadelphia Mint

Press copies of letters and telegrams sent from U.S. Mint headquarters to various official and individual recipients.

Text quality ranges from good to extremely faint. Tight binding also limits visability of the left side of some documents. Pages were scanned using a white back-up sheet to improve legibility.

CY 1927 begins on page 409.

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RG 104 RECORDS OF THE BUREAU OF THE MINT

Records of the Bureau of the Mint
Correspondence

LETTERS SENT, 1873-1917

Vol. 470 of 600
NC-152, Entry 235

March 1, 1926
to
Jan. 22, 1927

tates Mint,

PHILADELPHIA,

RG104 Entry 235 Vol 470

A B C D E F G H I J K L M Mc N O P Q R S T U V W Y Z

1

March 5, 1942.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Secretary of the Treasury has ordered the Bureau to say that he desires to have the Private silver stock converted into coin as rapidly as possible.

Will you, therefore, make the necessary arrangements to coin up your stock of German Sister ships. I understand, it totals 1,234,567 ounces.

Respectfully,

R. J. Grant
Director of the Mint

March 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Secretary of the Treasury has advised the Bureau today that he desires to have the Pittman silver stock converted into coin as fast as possible.

Will you, therefore, make the necessary arrangements to coin up your stock of Pittman silver which, I understand, is 1,134,329 ounces.

Respectfully,

R. J. Grant
Director of the Mint.

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March 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Complying with your recommendation of March 1st, you are authorized to accept the proposal of Alloys & Products, Inc., New York City, to furnish 3,000 pounds of phosphor-copper for minor coinage at 18¢ per pound, this being the lowest of three bids received.

Respectfully,

R. J. Grant
Director of the Mint.

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March 2, 1926.

Hon. Freas Styer, Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

After conferring with the Department in regard to the deposit of Pat King, it has been decided to reject said deposit, and you are authorized to return the deposit to the Express Company.

Respectfully,

R. J. Grant
Director of the Mint.

March 4, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1926.

Salaries and Wages, Mint at Phila., 1926	$50,000.
Contingent Expenses, Mint at Phila., 1926, ...	10,000.
Total	60,000.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

March 4, 1926.

Superintedent,
United States Mint,
Philadelphia, Pa.

Sir:

It is noted that your recent shipment of unrefined bullion to the New York Assay Office, which covers your January 1926 receipts, carries a rate of $1.00 per ounce for the silver. Since your stock of unrefined silver is now very low—in fact is confined to current receipts, and you are no longer buying Pittman Act bullion, it is requested that future shipments be treated as subsidiary bullion.

The Bureau apparently is not in receipt of your acknowledgment of silver bullion shipped by the New York Assay Office under date of February 10, 1926; please forward same. Similar acknowledgment should always be made promptly upon receipt of bullion shipments.

Respectfully,

R. J. Grant,
Director of the Mint.

P-S.

RG104 Entry 235 Vol 470

March 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy from the Decisions of the Comptroller General covering purchases of aprons and sleeves. This is in accordance with my telephone communication with you today.

Respectfully,

R. J. Grant
Director of the Mint.

OR

RG104 Entry 235 Vol 470

March 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to the lead strike of the prohibition medal, please be advised that the Internal Revenue Officers have approved of this strike and have asked that the manufacture of these medals proceed as rapidly as possible. As soon as you have one half of the order for 200 badges completed, please send them to the office of the Commissioner of Internal Revenue, Treasury Department, Washington, on government bill of lading by express charged to that Bureau.

Respectfully,

R. J. Grant
Director of the Mint.

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March 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 4th, you are authorized to accept from John R. Rowand 10,000 pounds of granulated pine charcoal at the rate of 4¢ per pound.

Respectfully,

R. J. Grant
Director of the Mint.

CTR

RG104 Entry 235 Vol 470

March 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Replying to your letter of March 5th, you are authorized to accept from the U. S. Smelting Works 3,000 pounds of "Straits" pig tin at $0.6490 per pound. It is understood that this is the lower of two bids received, the third firm not responding to your request to quote.

Respectfully,

R. J. Grant
Director of the Mint.

OR

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March 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter is authority for you to take the necessary steps to procure for foreign shipments 300 coin kegs from Mr. Charles Lynch at $1.45 each. This is understood to be the lowest of three bids received.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

March 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sirt

Please cause to be prepared and forwarded to the United States Assay Office at Helena, Montana, five ounces of proof gold.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

March 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 5th, you are authorized to accept the proposal of the General Refractories Company at $215.00 to supply your Mint with the following articles:

2,000 pounds of fire clay
2,000 fire brick, 9" standard
1,000 fire brick, 9" splits.

It is understood that this Company is the lowest on each item as well as on the total of these purchases.

Respectfully,

R. J. Grant
Director of the Mint.

COPY

TREASURY DEPARTMENT

Washington Mar. 8, 1926.

Office of Supervising Architect

Director of the Mint
Treasury Department.

Sir:

In accordance with your request an estimate has been made for a new floor in the Mint Building, Philadelphia, Pa., based upon laying a trap rock terrazzo, or other type of floor that may be found best, on the top of the present floor construction and removing all conduits, etc., that would inteffere with the effectiveness of such floor, in amount $25,000, but it is not believed that such floor should be laid until proper insulation has been provided wherever extreme heat occurs.

Respectfully,

(Signed) J. A. Wetmore,
Acting Supervising Architect.

Bureau of the Mint, March 9, 1926.

Respectfully referred to the Superintendent, United States Mint, Philadelphia, for his information.

W. W. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

March 9, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of January 1926.

On the bullion account current, cash account, the amount of payments to vendors for regular deposits and mutulated gold and silver coin is $7892.86 instead of $7872.86. Correction has been made in this office.

Please forward to support schedule of special assay collections, copies of the receipts issued to those for whom the work was done, showing the services performed; carbon copies have been requested by the General Accounting Office. It will be noted that form 221, Certificate of Ore Assay carries the information. Carbon copies of any other receipts issued for collections, such as those for appropriation reimbursements, should also be furnished now and in the future.

Voucher in the amount of $148.05, forming a part of No. 203, Special Deposit Account - Distribution of Minor Coin, is returned herewith for signature of the superintendent.

According to notation on reverse of No. 374, under "C", the bid of the Quaker City Stencil and Stamp Company of 80¢ on the lot, was accepted. The purchase order and voucher indicate $3.80 as the amount paid for three stamps and three dozen ink pads. The question arises as to whether or not the notation as to lot included the three dozen Bates Ink Pads at $3.00, and if not, information is requested as to method of procuring same.

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Philadelphia -2-

No. 377, payable to the Linde Air Products Co., has a notation of the reverse thereof to the effect that this company agreed to furnish oxygen at the rate of $1.25 per C cu. ft; no mention is made of charges for delivery. The voucher is made on this basis. The purchase order carries a rate of $1.30 per C cu. ft., with and extra delivery charges. Purchase order and voucher should be in harmony. They are enclosed for your information and correction.

With reference to public vouchers and the purchase of supplies it has been noted that in many instances articles of a particular make were specified when inviting bids. The following are a few citations. No. 339, Mint seat dresser; No. 393, Rickert-Shafer #2 Boring Tool; No. 419, Peerless Mould compound and Jap-a-No silk oil. If you desire to submit further data in support of purchases of this character the Bureau will consider including same with the vouchers when sent to the General Accounting Office. In this connection reference is made to Bureau letter of February 18, 1926.

Attention is invited to page 19, of the mint regulations wherein it is provided that at least three bids be obtained on proposed purchases; it is noted that in some instances this has not been done. This is brought to attention at this time because of the more strict requirements of the General Accounting Office, recently applied.

It is noted also, in the examination of vouchers, that for supplies purchased through the General Supply Committee catalogue, no symbol number is used in the certificate on face of voucher to indicate method of advertising; this should be figure 1.

Certificate of Deposit No. 3074 and memorandum of bullion received of like number are enclosed herewith for correction. It will be noted that the former is payable to Henry L. Tanezer while the latter indicates the Henry L. Tanezer Co., as the depositor.

Certificate of Deposit No. 3398 appears to be payable to Silvers and Wood while memorandum of bullion received indicates Silvers and Woods. Both are enclosed for correction.

On payroll for December 16-31, 1925, C. B. Espenship, skilled workman, at $7.04 per day, receipts for $107.52 for 14 days regular and 3 3/8 days overtime. Computation shows that the

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correct amount, less retirement, for the given time is $119.84, which is the amount included in the footing of the page and in the total of the roll. Apparently an additional receipt for $12.32 should be furnished for attaching to the payroll.

The payrolls for December and January carry considerable number of adjustments, both deductions and additions, for previous periods of absence, presumably due to inability to prepare correct rolls during the time from end of pay period to payday. These adjustments are very difficult of identification and verification, with the prior rolls and with the absence reports, and unless such adjustments can be very materially lessened it is requested that more time be allowed for preparation of rolls before payday. Early attention to these matters is requested.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

RG104 Entry 235 Vol 470

March 10, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am returning the lead strike of the Peruvian coin forwarded by you yesterday, and inclose a letter received this day from the Peruvian Embassy relative to the spelling of the date.

The State Department advises that although the spelling in your letter of February 2nd was correct, the spelling on this die is incorrect.

Please follow closely the spelling indicated in the Ambassador's letter.

Respectfully,

M. W. Baily

Acting Director of the Mint.

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All Institutions

March 11, 1926.

Sir:

The Chief Clerk of the Department has requested this Bureau to advise him of the serial numbers of the bills of lading now in the possession of our services.

Will you please review your stock of blank bills of lading and report to the Bureau immediately the serial numbers, as requested, in order that the information may be compiled in the Bureau for the Chief Clerk.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

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March 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This Bureau is in receipt of your letter of March 11th requesting approval of the application of Mrs. Dorothy Nunnamaker for absence without pay for a period of six months. Please advise the Bureau as to the date from which it is proposed to have this absence begin.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

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March 13, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing the lead strike of the Peruvian coin which has been submitted to the Peruvian Ambassador. The Ambassador states that the spelling of the date on this coin is now correct.

Respectfully,

R. J. Grant
Director of the Mint.

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March 17, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Bureau is in receipt of your request of yesterday for fifty copies of Form 221 "Certificate of Ore Assay". Presumably this was occasioned by mention of that form in recent Bureau letter. Since you seldom make ore assays, a supply of the Bullion Assay Form 518 has been forwarded under separate cover. Enclosed herewith please find a single copy of Form 221 for your information; if supply of these forms is desired, they will be forwarded upon receipt of your request.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

March 17, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing Department of the Interior Form 5-R 32 which it will be necessary to have filled out for the guardsmen now carried temporarily as helpers. As soon as these forms are received at the Bureau, they will be forwarded to the Pension Office, and request made for extension of time for each of the men to make these payments.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

March 17, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Your letter of the 16th instant regarding January accounts of the Philadelphia Mint has been received.

Information contained in Par. 4, page 1, regarding Vo. 374, of the Quaker City Stencil Company has been noted. The voucher in question is herewith returned with request that notation on reverse thereof be amended so as to include bids received on the ink pads.

Vo. 377, payable to the Lind Air Products Co., is also returned with request that inasmuch as the purchase order was given in accordance with the price quoted by the Philadelphia office, the notation on reverse of voucher, of bid received, should be the bid of the local office. Explanation of difference between the price as billed and as quoted, substantially the same as contained in your letter, should be noted on reverse of voucher. When vouchers and purchase orders are not in harmony they should be harmonized by explanations, except in cases of inconsiderable variations in quantities delivered, which are generally recognized as legitimate differences that are not questioned. The voucher and purchase order in question differ essentially as to unit price and one carries an extra delivery charge.

In regards to the purchase of articles of a particular make, please note that there is not an absolute prohibition of their purchase, but that when specified in the proposal there must be a

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declaration accompanying the voucher that such make only will satisfy the requirements of the Government.

With further reference to the several "particular make" vouchers in your January account, it is noted that information was given in your letter as to only those few vouchers specially mentioned in Bureau letter of March 9th. It was our purpose to help you avoid probable suspensions by the General Accounting Office, but if you do not care to furnish information concerning the other vouchers of the kind in question we will forward them as rendered. Notations have been made on the vouchers for faquet seat dresser and boring tool, but your explanation concerning the Peerless mould compound and the Jap-a No silk oil do not meet the Comptroller's criticism of "particular brand" items, so will not be noted on voucher.

Where only one dealer handles a required commodity no written bids are required, but such fact should be stated on the voucher (4c); where several bids are solicited and less than three are received a notation to that effect would clear the matter, e.g. - "3 bids solicited, 2 received".

Duplicates of Form No. 255, special assay collection voucher, enclosed with your letter of the 16th instant are returned. The originals are being sent to the General Accounting Office. The Bureau has no need for copies of these reports.

Kindly return inclosures so as to reach here the 20th, when the account must be forwarded to the General Accounting Office.

Respectfully,

A. J. Grant,
Director of the Mint.

P.
Enc.

March 19, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Your January statement of appropriation transactions carries for the second quarter Salaries and Wages, encumbrances liquidated as 48.75 more than amounts paid. This 48.75 appears to be an amount due and payable to the estate of Mr. Welsh. It therefore should have been left as an encumbrance unliquidated at end of January since it was paid in February. This would have given the amount paid as the amount to be reported as liquidated in January.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

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March 20, 1926.

To All Mint Service Institutions.

Gentlemen:

The Comptroller General of the United States recently ruled, in regard to certain purchases, that when the General Supply Schedule includes articles specified as being for field services, and such articles are purchased in the open market by a Field Service of the Treasury Department, there appearing no showing sufficient to establish that an exigency existed at the time of purchase, such transactions are in contravention of the Act of June 17, 1910, which provides for purchases under General Supply Committee contracts and cannot be excused on the ground of lack of knowledge of the requirement of purchase on such contracts, nor on the claim that the purchases were made in good faith; he has also ruled that payments for such purchases may not be allowed.

Reference to the General Schedule of Supplies for the current fiscal year will show that various articles therein are specified as for Mint Field Service use (in most cases by failure to exclude the Mint Field Service from the services affected). Reference is particularly made to the wording immediately following the heading of each Class in the General Schedule of Supplies; for example, on page 25 immediately under the heading "Class 1 - Stationery, Paper Articles, and Drafting Supplies", it will be found that, for the Treasury Department Field Services (except the United States Coast Guard) all required supplies listed to and including item 1614, (with certain exceptions) must be procured under the contracts made by the General Supply Committee. Practically all of these articles are supplied you without charge to your appropriation, upon requisition submitted by you to this office. However, there are articles under other classifications which, if needed, should be procured from General Supply Committee contracts. Further reference to wording underneath the class headings will make this clear to you. Attention is particularly invited to the following classes and items:

Page 129, Class 2, Hardware, a few items, as shown.
Page 273, Class 6, Items 6070 to 6074, Electric fans, and parts.
Page 319, Class 7, Item 7560, Packing Boxes.
Page 341, Class 8, Item 8650, Floor Oil.
Page 361, Class 9, Furniture and Floor Coverings.
Page 419, Class 10, Items 10210a, and b, Metal Polish and Furniture Polish.
Page 493, Class 15, Electric Lamps.
Page 519, Class 18, Labor Saving Machines, etc.

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Failure to exclude the Mint Field Service from most of these classes has been due to misunderstanding, but it would be impracticable to correct the situation at this time, since it would involve the cancellation of all contracts affected. The same condition will prevail during the fiscal year beginning July 1st, next, because proposals are out and bids are being received as the basis for contracts to be soon entered into for the next fiscal year; however, the items affecting the Mint Service for the next fiscal year may differ from those for the current fiscal year. In order to protect yourself it will be necessary to keep in mind such of the items as may be required by you, which are contained in the General Supply Schedule, both during the remainder of the current fiscal year and during the next fiscal year.

It is hoped that for subsequent fiscal years the Mint Field Service will be under the necessity of purchasing from the General Supply Schedule only items of Class 9, Furniture and Floor-coverings; Class 15, Electric Lamps; and Class 18, Labor Saving Machines, etc.

It should be understood, in this connection, that if items which are now required to be procured under the General Supply Schedule can not be obtained by the time needed for use, such items can safely be procured from other dealers, under the exigency provisions, and certified as exigency purchases.

It should also be understood that when articles which are not required to be procured under the General Supply Schedule may be thus procured from General Supply Contractors more cheaply than otherwise, advantage should be taken of the Generaly Supply Schedule prices.

Copies of the General Supply Schedule for the current fiscal year were forwarded you some months ago.

Respectfully,

R. J. Grant,
Director of the Mint.

F.S.

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PERSONAL FURNISHINGS - GENERAL RULES.

(3 COMPTROLLER GENERAL 453)

"The rule with reference to such purchases is that personal furnishings are not authorized to be purchased under appropriations in the absence of specific provision therefor contained in such appropriations or other acts, if such furnishings are for the personal convenience, comfort, or protection of such employees, or are such as to be reasonably required as a part of the usual and necessary equipment for the work on which they are engaged or for which they are employed.

"In view of the doubt that appears to exist in some of the purchasing agencies of the Government as to the authority to make such purchases it may serve a good purpose to set forth herein in definite terms some general principles to be applied with reference thereto.

"In the absence of specific statutory authority for the purchase of personal equipment, particularly wearing apparel or parts thereof, the first question for consideration in connection with a proposed purchase of such equipment is whether the object for which the appropriation involved was made can be accomplished as expeditiously and satisfactorily from the Government's standpoint, without such equipment. If it be determined that use of the equipment is necessary in the accomplishment of the purposes of the appropriation, the next question to be considered is whether the equipment is such as the employee reasonably could be required to furnish as part of the personal equipment necessary to enable him to perform the regular duties of the position to which he was appointed or for which his services were engaged. Unless the answer to both of these questions is in the negative, public funds can not be used for the purchase. In determining the first of these questions there is for consideration whether the Government or the employee receives the principal benefit resulting from use of the equipment and whether an employee reasonably could be required to perform the service without the equipment. In connection with the second question the points ordinarily involved are whether the equipment is to be used by the employee in connection with his regular duties or only in emergencies or at infrequent intervals and whether such equipment is assigned to an employee for individual use or is intended for and actually to be used by different employees".

Mint Bureau, March 20, 1926.

Supplementing the information in the above quotation from a ruling by the Comptroller General, it may be stated that he has authorized the furnishing of mitts, gloves, aprons and sleeves for use in some of the operations of the Mint Service institutions, where the articles are subsequently burned for recovery of the precious metals adhering thereto.

R. J. Grant,
Director of the Mint.

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March 22, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Vouchers payable to the estate of Jacob R. Boyle, deceased, former Skilled Workman, at the Philadelphia Mint, duly signed by Minnie Tyson Boyle, executrix of said estate, have been received in this office for forwarding to the General Accounting Office for settlement. On voucher for the period February first, 1926, no retirement deductions have been made. This office has accordingly made the necessary deductions for retirement in the amount of eighteen cents. The voucher has been approved in the sum of $6.86, and together with the one for the period January 16-31, has been sent to the General Accounting Office. In order that there may be uniformity of procedure and that no uncertainty as to amounts deducted may arise when vouchers are submitted for refund of retirement deductions, it is requested that in all future cases deductions be made to include the last day for which payment is due employees subject to the provisions of the retirement act.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

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March 26, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 24th you are authorized to purchase 1,000 pounds of cream of tartar, powdered, U.S.P., from Powers-Weightman-Rosengarten Co. at $0.22-1/4 per pound, this being the lowest of four bids received.

Respectfully,

M. D. O'Reilly

Acting Director of the Mint.

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March 27, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing sketches of the $2.50 gold piece together with a copy of a letter received from the Fine Arts Commission which suggests certain changes in the details of the design. The Commission has asked to have models of the obverse and the reverse of the proposed coin forwarded when these changes are made. Please instruct Mr. Sinnock to send them to this Bureau for transmission to the Commission.

Respectfully,

F. J. Grant
Director of the Mint.

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March 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will confirm my telephone communication authorizing you to accept the proposal of the Seovill Manufacturing Co. to supply the Mint with 100,000 pounds of standard U. S. 5¢ nickel blanks at the rate of $0.52 per pound, this being the lower of two bids received.

Respectfully,

R. J. Grant
Director of the Mint.

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March 27, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will confirm my telephone communication advising you that the Secretary had under date of March 27th approved the design made by Mr. John Sinnock for the 50¢ silver coins for the Sesquicentennial Celebration authorized by Act of Congress dated March 3, 1925.

Respectfully,

R. J. Grant
Director of the Mint.

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March 30, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please send to the Bureau of Standards, Washington, D. C., one ounce of proof gold. This gold will be considered as a loan, and will be returned to you within a reasonable time, or at any time you may demand it. The Bureau of Standards will give you a receipt for same.

Respectfully,

R. J. Grant
Director of the Mint.

April 1, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of February 1926.

Sheets 4 and 5 of one copy of your bullion account current are enclosed for amendment as per pencil notations, to include the surplus recoinage value of gold coin melted for recoinage, $6.76.

On the special deposit account current the minor coinage distribution expenses paid, $1212.78, have been shown as belonging on the line so printed instead of on the first line under "Payments".

Opposite "Deductions on Bullion Deposits" in the "Collections" column of the Ordinary Account Current the amount listed is $4.00 greater than that shown on the bullion abstract; the difference appears to be a charge on rejected deposit No. 3433 of a prior month. The exact amount appearing on the account current should be identified in totaled detail either on the bullion abstract sheet of the same month to which the account current pertains, or on the Schedule of Collections, at your option. All amounts appearing on the accounts current as aggregates of two or more individule items should be scheduled for ready identification.

It is noted that the services rendered according to Vo. 446, payable to Brown and Sharpe Mfg. Co., for "repairing #531 Straight Edge set in Case" were procured under stated methods "2" and "C" (two phone bids invited, written order given). Notations on reverse of voucher indicate the above named company was apparently the only concern

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able to furnish the services. Could not this procurement have been properly stated as under method "4c" or "4b" as to advertising, and "C" - Informal, as to agreement.

Voucher No. 450, favor American Gas Furnace Co., carries notation that proposal and acceptance are filed herewith, but they are not present; please forward.

Vouchers #458, #476 and #486 specify a particular brand in the purchase of supplies listed thereon. As stated in Bureau letter relative to your January accounts the Bureau will note any pertinent explanation that you may wish to make on the vouchers before forwarding same to Auditor.

Voucher #466, is enclosed with request that on reverse thereof, under the method of advertising "4" the reference "B" be changed to "b". As previously advised on various occasions the small reference letters pertain to "Advertising" while the capital reference letters pertain to "Form of agreement".

Voucher #454, payable to Receiver of Taxes, Bureau of Water, Phila., Pa.; according to attached bills the size of the ferrule is a determining factor in figuring minimun charges. Please advise as to this for each of the two meters and have future vouchers likewise supported.

Voucher #463, favor of Henderson and Bros., Inc., for hauling on four different dates in January, is accompanied by carbon copy of what purports to be a written order for the services, but dated subsequent to performance and specifying the dates on which the services were performed. It is thus a fictitious document - the agreement was other than written or the services would never have been performed. Vouchers should be supported by statements of facts; written confirmations of completed purchase transactions are not required to support vouchers. The document has been detached from the voucher and will not be sent to the General Accounting Office. The same remarks apply to Voucher # 467, in favor Henry Troth for photos made September 29, 1925, on a confirming written order dated February 9, 1926.

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Copy of Voucher # [illegible], for $1.00, payable to the New York Assay Office, is requested. Vouchers of this type for payments to other government offices, should be forwarded to Bureau in duplicate as they are so required by the General Accounting Office.

Aram L. W. Hudson, temporary guard at $1260.00 per annum; deduction is made on roll January 16-31, for one days absence without pay, but notation of such absence does not appear on the absence reports for January.

Mary S. Corcoran, Selector - Absence record for January and February seems to indicate that she was granted thirty days sick leave exclusive of Sundays occuring within the period of absence. Reference is made to Par. 40 of Time and Leave Regulations - Field Forces, dated September 28, 1921, which requires that such Sundays be counted in a grant of sick leave.

Respectfully,

R. J. Grant,
Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

April 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 31, 1926, you are authorized to accept from the American Smelting and Refining Company, Agent for the Government of Poland, 100,000 ounces of silver, more or less, for subsidiary coinage, at the price of $0.658125, this being the lowest of three proposals received for the purpose of fixing a price basis for purchase of silver heretofore deposited at the Mint, in trust, for use in anticipated coinage for the Government of Poland, but not now required for that purpose.

Respectfully,

R. J. Grant

R. J. Grant,
Director of the Mint.

P.S.

April 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 31st, you are hereby authorized to accept the proposal of the American Smelting and Refining Company to furnish 100,000 ounces of silver, more or less, at a price of $0.658125, this being the lowest of three bids received.

The bids are returned to you herewith.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 3, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1926.

Salaries and Wages, Mint at Philadelphia, 1926	$50,000.00
Contingent Expenses, Mint at Philadelphia, 1926 . . .	10,000.00
Total . .	60,000.00

Respectfully,

R. J. Grant,
Director of the Mint.

P.

April 5, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir: Re American Railway Express Co., Bill of Lading.

Enclosed herewith please find original copy of Government bill of lading No. 488819, covering shipment of one box of Plaster Casts on March 31, 1926, from this city to the U. S. Mint at Philadelphia. The consignee's certificate evidencing receipt of the shipment should be duly completed and the bill of lading attached to voucher when submitted by the carrier for payment for this service. The duplicate copy has been retained in this office.

Respectfully,

R. J. Grant,
Director of the Mint.

P.
Enc.

RG104 Entry 235 Vol 470

April 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please find enclosed herewith voucher, in favor of Nathan Ricks, for reimbursement of traveling expenses, from January 28th to February 18, 1926, while in attendance on the meetings of the Annual Assay Commission in Philadelphia.

Respectfully,

R. J. Grant,
Director of the Mint.

S

RG104 Entry 235 Vol 470

April 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This will confirm verbal instructions to proceed with the coinage requested by the Government of Venezuela in accordance with the terms already transmitted to the Agent of the Venezuelan Government, namely, the Guaranty Trust Company of New York, who are authorized to arrange directly with you the details relative to the proposed coinage.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This will confirm verbal authority to proceed with the preparation and execution of the coinage for the Government of Costa Rica in accordance with the terms already expressed to the State Department for this coinage, namely, $35.00 per thousand pieces.

The Minister of Costa Rica states that the National City Bank of New York, acting on behalf of the Banco Internacional de Costa Rica, will furnish you with the required gold and will pay the cost of coinage.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Committee on Disposition of Useless Executive Papers has agreed to have specimens of the material you have suggested for destruction. This data was forwarded by you under date of September 11, 1925. They require a sufficient number of these specimens to be able to judge of the character of the documents and papers which you regard as useless.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

April 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing $1.00 in payment for one of the Mellon medals which reached this Office this morning.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

April 7, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

There is referred to you herewith for appropriate action letter dated March 31, 1926, from the American Railway Express Company, Jacksonville, Fla., addressed to the Treasurer of the United States, together with Express Money Order forwarded therewith for $4.10, representing refund of overcharge on shipment of new one-cent pieces from the U. S. Mint, Philadelphia to the Federal Reserve Branch Bank, Jacksonville, Fla., February 3, 1926. W/B 731862. According to the letter the charges assessed amounted to $179.94, whereas the correct amount is $175.84

The indications are that this a refund to your Special Deposit Account, and should be handled accordingly.

Respectfully,

Ex. O'Reilly

Acting Director of the Mint.

P.

April 9, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Your letter of April 3, 1926, in which you state that Mary S. Corcoran was granted thirty days sick leave exclusive of Sundays has been received.

The enclosed letter of instructions regarding the counting of Sundays in a grant of sick leave is very specific, viz; in effect, that Sundays should be included in a grant of sick leave, except when the period of sickness begins or ends on a Sunday, regardless of whether of not the employee is on a per diem or a per annum basis. In view of these instructions the above named employee should be charged with thirty days sick leave in January instead of twenty-six days and four in February.

Respectfully

M. M. O'Reilly

Acting Director of the Mint.

R.

RG104 Entry 235 Vol 470

April 9, 1926.

Sir:

The attention of this Bureau has been called to an apparent misunderstanding on the part of some of our offices in computing sick leave. An informal verbal opinion has been obtained from the Office of the Comptroller General by which we are advised that it is necessary to count Sundays in sick leave granted to per diem employees as well as to per annum employees. It is apparent from an examination of some of the reports that the practice prevails of charging sick leave exclusive of Sundays for those carried as per diem employees. All Sundays must be counted as part of the time allowed except Sundays occurring at the beginning or end of sick leave. Such Sundays are not counted. With these exceptions every calendar day must be included in a leave of absence regardless of whether the employee is on a per diem or a per annum basis. Should an employee be granted 30 days sick leave and 30 days annual leave and further absence be required, he may still be granted leave of absence without pay. The regulations governing time and leave of absence in the field provide that application for leave without pay must be submitted to the Bureau on Form 2217. Leave without pay will not be granted for more than 30 days in any one calendar year.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

April 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of April 10th, you are authorized to purchase from Shoemaker & Busch, Inc., 500 lbs of carbonate of ammonia at 13¢ per lb, and 1000 lbs of fused borax in 50 lb tins at 17¼¢ per lb, these prices being the lowest or equal to the lowest of three bids received.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of April 10th, you are authorized to purchase from J. J. Mohr & Son 160 pieces of fire bricks, specially shaped, for use in your melting furnaces, at a total cost of $139.80, this being the lowest of three bids received.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In response to your letter of April 14th, and for the reasons stated in your letter, you are authorized to accept the proposal of A. Berkman to supply your Mint with 5,000 yards of heavy drill, 54" wide, at the rate of $0.36 per yard.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 17, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will approve your recommendation that the proposal of Hess & Barker be accepted to make repairs on high and low pressure cylinders of No. 1 and No. 2 engines, at a cost of $1200.00, this being the lowest of five bids received.

Respectfully,

R. L. Craig
Director of the Mint.

RG104 Entry 235 Vol 470

April 19, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

Will you please forward to the Mint at San Francisco twenty-five obverse and twenty reverse dollar dies.

Respectfully,

Director of the Mint.

RG104 Entry 235 Vol 470

April 20, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to your letter of April 16th, you are advised that fifteen copies of Form 2239 for probationary appointees have been requested to be forwarded to you. They are to be made out in triplicate.

The new Form 17 will not be placed in use until the present stock of Form 2239 is exhausted.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

April 21, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Replying to your letter of April 20th, you are advised that your plan of changing the working hours in conformity with daylight saving time is approved.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

April 23, 1926.

To All Mint Service Institutions.

Gentlemen:

Please find enclosed herewith a copy of decision A-13285, rendered by the Comptroller General of the United States under date of April 19, 1926, in connection with Settlement C-35133-T, accounts of superintendent of the United States Mint at San Francisco, California, whereon credit was suspended because of differences between the lowest and the accepted bids and the total cost of supplies purchased. These differences were occasioned by not strictly complying with the provisions of Section 3709, Revised Statutes. The decision is forwarded to you by this office for your information and future guidance.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

S.

C O P Y.

COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON

A-13265

April 19, 1926.

The Honorable,

The Secretary of the Treasury.

Sir:

Consideration has been given to your letter of February 20, 1926, requesting review of settlement C-35133-T, dated January 23, 1926, accounts of M. J. Kelly, superintendent of the United States Mint at San Francisco, Calif., for the period April to June, 1925, wherein credit was disallowed for amounts aggregating $149.50 representing the difference between the lowest and the accepted bid, where other than the lowest bid was accepted in the purchase of supplies; and the total cost of supplies purchased without advertising as required by the provision of section 3709, Revised Statutes.

Section 3709, Revised Statutes, provides:

"SEC. 3709. All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals."

It appears that bids were requested for the furnishing of bone ash, babbit metal, and graphite crucibles, for use in the Mint at San Francisco. Bids were submitted by various dealers and in each case other than the lowest bid was accepted, no reasons or facts being presented supporting such action or tending to show wherein the

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articles upon which bids were made at a lower price were unsatisfactory or the dealers irresponsible, other than the conclusion stated on the vouchers that the quality offered was unsuited for the requirements of the Mint.

With respect to the disallowances covering payments for articles purchased by trade names rather than by specifications or general description, thus excluding bids by dealers who did not handle the particular brand stipulated, it does not appear that the particular brand of articles, bids on which were requested, were absolutely essential to the use for which they were to be purchased but on the contrary the acceptance of such proposals evidences a manifest predilection on the part of the purchasing officer in favor of the particular articles or brands. Such purchases are not in accordance with the intent and purpose of the provisions of section 3709, Revised Statutes. No explanation or other statement as to the reason for specifying the particular brands in the request for bids accompanied the vouchers in payment thereof when submitted to this office.

An officer of the Government charged with the responsibility of making purchases from public funds is presumed to know of the requirements of section 3709, Revised Statutes, supra, and of the decisions of the accounting officers of the Government with reference thereto. It has been held repeatedly that this section contemplates the acceptance of the lowest bid fulfilling or meeting the advertised requirements of the Government.

The acceptance by an administrative officer of other than the

RG104 Entry 235 Vol 470

lowest bid would ordinarily not be questioned if the reasons assigned for that action appeared satisfactory, but the action in that respect by administrative officers is not conclusive on the accounting officers. To authorize allowance of credit for payments made on purchases, whether pursuant to formal or informal contracts, there should be at least an affirmative showing that the lowest bid was accepted or, in cases in which the lowest bid is not accepted, a detailed statement of the reasons for accepting other than the lowest bid.

It is clear that it is not in the interest of the United States to accept articles or supplies that are inferior or will not fulfill the requirements for which purchased. However, the mere statement of an administrative officer that such articles are unsuited to the particular needs for which desired, unsupported by a showing as to the facts on which such conclusion is based, can not be accepted by the accounting officers as sufficient to authorize allowing credit for the payment for the articles purchased at a higher price.

The purchases first herein mentioned involve the acceptance of a higher bid because of an alleged superiority in the quality of the article offered. The specifications or requirements prescribed in the solicitation of bids should, whenever possible be such that any bid complying therewith may be considered in comparison with other bids on the basis of price alone. The acceptance of a higher bid for the purpose of obtaining an article superior in quality to that offered at a lower price is not justified in the absence of a showing that the purpose for which the purchase is being made requires the su-

RG104 Entry 235 Vol 470

A-13285

perior quality or that the value of the advantages or benefits actually to accrue to the Government by the use of the higher priced articles will exceed the difference in purchase price.

It has been held repeatedly that the requesting of bids on articles of equipment or supplies by trade name, in the absence of a showing that no other make will serve the Government's purpose, is not authorized. If there is difficulty in describing or specifying what is wanted in the advertisement for bids and there is known a make embodying the minimum requirements, said make may be mentioned in the request for bids qualified by words such as "or equal", thus indicating to the dealer what is required.

In view of the explanations and representations now made, credit will be allowed for the items in question; but hereafter, unless the statutes and the decisions of this office are strictly observed in the matter of purchases for the mint, credit will not be allowed for payments therefor.

Upon review the amount of $149.50 is certified for credit in the accounts of M. J. Kelly.

Respectfully,

(Signed) J. R. McCARL,
Comptroller General
of the United States.

RG104 Entry 235 Vol 470

April 24. 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of April 23rd, you are authorized to accept the proposal of the American Smelting & Refining Company in connection with approximately 25,000 pounds of "Sweeps", this being the best of three proposals submitted.

It is understood that you have gone over the three bids received and satisfied yourself that the bid submitted by the American Smelting & Refining Company is the most advantageous to the Government.

The proposals you inclosed are returned herewith.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 27, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of Hardwick & Magee Company, amounting to $154.00, to supply to your Mint one rug approximately 13' X 17', the lowest bid on rug of the required size.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

April 27, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

You are authorized to accept the proposal of George D. Feidt & Co., to supply your Mint with three barrels of carbonate of ammonia, approximately 1500 pounds, at 13½¢ per pound, this being the lowest of three bids received.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

April 27, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will confirm telephone request that you prepare and forward to this Bureau, Express collect, the following placques and medals:

Placques:

Abraham Lincoln, three bronze placques mounted on oak.
William G. McAdoo, six bronze placques mounted on oak.

Medals:

William G. McAdoo, Secretary of the Treasury medals, fifty in bronze, with cases.

Respectfully,

R. J. GRANT
Director of the Mint.

cR

RG104 Entry 235 Vol 470

April 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of April 16th, you are authorized to accept the proposal of R. E. Gliggett's Sons, and dispose of a worn-out rolling mill at $56.56, and a scrap-metal baler at $51.51, these prices being the highest of three bids received.

Respectfully,

R. J. Grant
Director of the Mint.

April 30, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Commandant of the United States Coast Guard desires for the Coast Guard Exhibit at Philadelphia two copies of the Cardenas medal in bronze. This medal was awarded by joint resolution of Congress approved May 3, 1900.

It is suggested that the obverse and reverse be supplied on blank backs.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

April 30, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I enclose herewith a printer's proof of the report of the Assay Commission for 1926, for the purpose of comparison with the copy furnished. Please note all necessary typographical errors and return the copy and proof as early as practicable.

Respectfully,

R. J. Grant,
Director of the Mint.

H-S.
Encl.

May 1, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

On February 15th this Bureau forwarded to you an order from the Navy Department, dated February 11th, for certain gold, silver and bronze medals.

The Navy Department has today telephone a request that this order be expedited.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 1, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please advise the Bureau immediately by letter the amount of Pittman silver on hand, and the number of ounces of refined silver on hand at your Mint at the close of business April 30th.

Respectfully,

R. J. Grant
Director of the Mint.

May 4, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Responding to your request of May 1st, you are authorized to purchase one bottom helical gear for your 16 x 16" rolling mill from the Waterbury Farrel Foundry & Machine Company at $210.00. It is understood that this gear is wanted to replace one which is broken, and can be had only from this concern, the makers of the rolling mill.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 4, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Replying to your letter of April 21st, you are authorized to accept the proposal of the American Smelting & Refining Co. to deliver to you 33,068.57 pounds of electrolytic copper which was originally purchased for the Polish coinage. It is understood that the proposals were procured from the two firms to whom the copper belonged, and the American Smelting & Refining Co. bid was the lower.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

May 4, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1926.

Salaries and Wages, Mint at Philadelphia, 1926 . .	$55,000.00
Contingent Expenses, Mint at Philadelphia, 1926 . .	20,000.00
	75,000.00

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

RG104 Entry 235 Vol 470

May 6, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

It has been repeatedly held by the Comptroller General that moneys collected or received by the government such as that covered by C/D 86657, dated April 23, 1926, which was listed on your letter of advise to the Bureau of the same day, should be deposited to the credit of miscellaneous receipts; not to credit of appropriation accounts. Accordingly the certificate of deposit in question has been endorsed to the credit of Miscellaneous Receipts.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

RG104 Entry 235 Vol 470

May 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith please find a copy of the Treasury Department Appropriation Act for the fiscal year beginning July 1st next.

Attention is invited to certain items which have been checked or underscored and which have particular reference to Mint Service business.

Please note, with regard to the contingent appropriation of the large institutions, that for the fiscal year 1927 the word "net" is used in connection with the provision for wastage in the melting and refining and in the coining departments. This means that if one department shows a gain and the other department a loss, the results can be offset against each other and only the net loss (if the net result is a loss) need be paid from the appropriation; while if the net result is a gain, only the net gain need be covered into the Treasury as revenue. Both gold and silver, as well as both of the departments, are to be considered in arriving at the net results. Annual settlements will be made on the same basis as heretofore; that is, by reporting the results of each department and for each metal, separately; but in preparing vouchers to support the payment from the appropriation of net loss, or depositing of net gain as revenue, the details should be given for verification of the net result.

Respectfully,

M. D. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

May 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am returning one copy of the photograph of the design of the Sesquicentennial $2.50 gold piece.

The design has today been approved by the Acting Secretary of the Treasury.

Respectfully,

M. W. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will confirm the telephone communication with you in reference to the request of Mr. John Frederick Lewis, Chairman of the Committee on Fine Arts of the Sesquicentennial Exhibition Association, relative to having a distinguishing mark in the form of the letter "K", the initial of Honorable W. Freeland Kendrick, placed on the first thousand pieces of the $2.50 gold piece and the 50¢ silver piece authorized for the Exhibition.

The placing of this initial would be against the policy of the Department.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

May 7, 1926

The Director of the Mint,
Treasury Department,
Washington, D.C.

Sir:

Will you kindly advise the War Department, Bureau of Insular Affairs, that the following coinage dies for the Manila Mint have been executed and are now ready for shipment:

6 reverse twenty centavo dies
5 " five centavo dies
14 pairs one centavo dies.

Please obtain for us shipping directions on these dies.

I am enclosing herewith voucher for dies covering cost of these dies, to be forwarded to the Bureau of Insular Affairs for payment.

Respectfully,

Frank Styer,
Superintendent

S

Bureau of the Mint,
May 8, 1926.
Respectfully referred to the Chief, Bureau of Insular Affairs, War Department, for his information and appropriate action.

Nan McReelle
Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 8, 1926.

To All Mint Service Institutions.

Gentlemen:

Herewith please find copy of General Accounting Office Regulation No. 50, dated April 21, 1926, relative to procedure for settlement of claims and accounts. Notations have been made thereon with the purpose of aiding you in application of the directions given.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

May 8, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of March 1926.

The foreign metals statement for the government of Peru includes both silver and nickel coin. It is requested that in future separate statements be prepared for each alloy. In this connection please note that provision was made on the form, opposite the word "Metal" in the column headed "Items", for indicating the character of the predominating metal in the alloy being reported upon. It will be satisfactory to the Bureau if you prefer to make monthly instead of quarterly reports on foreign metals received in trust.

Voucher No. 517 is in favor of Annin & Co., for six flags at $6.25 each, $37.50. "Awards for Definite and Additional Quantity Supplies" for the third quarter, F.Y. 1926, General Schedule of Supplies, include provision for 2% discount; the amount thereof, 75¢, should be collected from vendor and deposited to the credit of your appropriation.

Voucher No. 547 in favor of Keystone Supply & Mfg. Co., includes three items of iron nipples which were quoted by Bridgman & Co., at the same unit prices, but with discount of 2%. These items, if included with the others awarded to Bridgman & Co. would have given a saving of 9¢.

RG104 Entry 235 Vol 470

Philadelphia -2-

According to monthly report of absence for February, Margaret Corman, sewing woman, at $3.50 per day was absent one day without pay. No deduction appears to have been made for such leave without pay on the rolls for February.

Respectfully,

H. J. Grant,
Director of the Mint.

P.

RG104 Entry 235 Vol 470

May 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing correspondence from the Bureau of Supply which is self-explanatory. With the return of these letters will you please advise the Bureau of the approximate amount of material for coin bags, etc., which you will need to meet the requirements of your Mint for the coming fiscal year, in order that an appropriate reply may be made to the Director of Supply.

With this estimate please forward to the Bureau for submission to the Director of Supply samples of the material necessary to meet your requirements. I suggest that you send samples which would be thoroughly exacting as to quality.

I shall be obliged if you will give this matter your early attention.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 11, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Replying to your letter of May 10th requesting authority to purchase one 1/3 HP motor for the completion of the automatic weighing machine now being built at the Mint, you are authorized for the reasons given in your letter to accept the proposal of The Crocker-Wheeler Company, amounting to $60.25, to furnish this motor.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 11, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 10th, you are authorized to purchase from George D. Feidt & Company 5 barrels (approximately 1500 pounds) of powdered red argol, this being the lower of the bids received.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 11, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 10th, you are authorized to accept the proposal of Hagy Brothers, Inc., to furnish your Mint with 2,000 pounds of near-white rags at 9-5/8¢ per pound, this being the lowest of three bids received.

You are also authorized to accept the proposal of J. H. Decker, Son & Co., to furnish your Mint with 50 dozen pairs of reversible buckskin mittens at $11.00 per dozen pairs, this being the lower of the bids received. It is understood that these mittens will be burned up, after they are worn out, so as to recover any precious metals which may adhere to them.

Respectfully,

H. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 11, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith enclosed find letter of the American Railway Express Company, dated May 1, 1926, which is self explanatory. The letter referred to therein was forwarded to you with Bureau letter of transmittal dated April 7, 1926. If your investigation shows the claim of the express company to be correct use the enclosed letter as a voucher, noting thereon the usual certifications, approvals, etc. Check in payment to be drawn on the Special Deposit Account and the number thereof noted on voucher.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

RG104 Entry 235 Vol 470

May 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This Bureau is in receipt of your letter of May 11th relative to the "T" and "K" locks, and also in reference to the use of the "R M S" locks. Will you please advise the Bureau how many "K" locks should be asked for in order that you may as fast as possible return to the Post Office, and discontinue the use of the Railway Mail Service Locks. As soon as we have this information from you as to the number of "K" locks you will require in addition to those you have, request will be made for a supply.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 11th, you are authorized to purchase from The Harshaw, Fuller & Goodwin Company 1250 pounds of powdered cream of tartar at 21-1/4¢ per pound, this being the lowest of four bids received.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 13, 1926.

United States Mint, Philadelphia, Pa.
" " " San Francisco, Calif.
" " " Denver, Colorado.
U. S. Assay Office, New York, N. Y.

Gentlemen:

Please be advised that Mint Service Form 14, "Unpaid Deposits", is being discontinued. It is requested that in the future, schedules of unpaid deposits be prepared on regular letter-head paper, under the following three column-heads only:

Date of Deposit	Number of Deposit Certificate	Total Amount Payable on each Deposit

Separate schedules should be made of deposits remaining unpaid at the end of the current month, and of deposits of prior periods paid during the current month. When there are advance bullion payments outstanding at the end of a month, schedules thereof should also be filed.

Respectfully,

F. E. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

May 14, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The records of this office indicate that on April 2, 1926, voucher of the Central Railroad Company of New Jersey, in the sum of $102.18, chargeable to your 1926 contingent appropriation was forwarded to the General Accounting Office for settlement. The voucher in question represents freight charges on mint sweeps shipped January 19, 1926, on B/L 532071. Kindly include same on your Appropriation Transactions statement for May.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

RG104 Entry 235 Vol 470

May 14, 1926.

United States Mint, Philadelphia, Pa.
" " " San Francisco, Calif.
" " " Denver, Colorado.
U. S. Assay Office, New York, N. Y.

Gentlemen:

In accordance with a request of the General Accounting Office, the Treasury Department has adopted a uniform system of numbering contracts to conform with a system to be used for the entire Government Service, for the purpose of making it possible to readily locate contracts in the files. A copy of the Departmental Circular, dated April 30, 1926, is enclosed; you will find the Mint Service symbols on last page thereof. Please read the circular carefully. It is contemplated that all formal contracts will be numbered; and that all informal contracts will also be numbered if of the amount $1000 or more, but only such informal contracts of less than $1000 as involve more than one payment need be numbered. Formal contracts are those printed or written and plainly worded as contracts, and signed by all parties thereto; such contracts are usually entered into after supplemental written proposals, and acceptances of such proposals, have been made. Informal written contracts, in Government Service, are usually those resulting from the procuring of written proposals and the making of written acceptances thereof.

In view of the requirements for numbering contracts, it is considered advisable that new agreements be entered into for all continuing services, by all Mint Service institutions, for the fiscal year beginning July 1st next. These contracts should cover all such services as telephone, gas, electric current, water, etc. It is believed that informal written contracts will be satisfactory for these services. Forwarded herewith please find printed forms of proposals (in triplicate) for certain of these services. It is suggested that these forms be used, and that for services for which no specially printed forms are enclosed, the Mint Service printed proposal form No. 712 be used. If supplementary forms, such as a telephone company's printed contract form, are used (by attaching either to our form 712 or the specially printed proposal forms herewith) the limitations contained in paragraph 6, items a to h of "Instructions and Conditions" on the

RG104 Entry 235 Vol 470

printed form "Proposal for Gas Service" should be brought to the attention of the bidders and any of the conditions in the bidders' forms which may not be accepted by the Government should be cancelled by interlining or otherwise. The limitations mentioned apply to all Government agreements. Acceptances of proposals should be evidenced by letters (in triplicate). An acceptance letter should be attached to each accepted proposal, the two documents constituting an informal contract, and be numbered in the regular series; the original to be forwarded to this office for transmission to the General Accounting Office, the duplicate and triplicate to be retained by you and the contractor.

As regards formal contracts for supplies to be furnished your institution during the fiscal year beginning July 1st next, it is suggested that such contracts be not entered into except for such supplies as are on a somewhat stabilized price basis, and to the extent that you believe yearly contracts will be advantageous to the Government from a financial viewpoint. It is believed that prices on most of the commercial supplies are still fluctuating to such an extent that bids on a yearly basis may not prove to be financially advantageous. If it is proposed to enter into yearly contracts for supplies, the usual procedure should be followed of procuring proposals and recommending to this office such as you desire to accept, with a comparative schedule of all proposals received. If considered advisable to contract for certain supplies quarterly instead of on a yearly basis you may give this plan a trial.

The contract numbers, as above prescribed, are to be used on all payment vouchers, and on any other documents or correspondence pertaining to said contracts, in lieu of the references now used for such purposes.

This office contemplates using a book record of such contracts, for ready reference in verifying prices on vouchers, etc., instead of keeping in our files copies of the contracts themselves. A draft of the proposed book form is being enclosed; if you desire to use the form, please advise this office at an early date.

Respectfully,

R. J. Grant,
Director of the Mint.

F.-9.

RG104 Entry 235 Vol 470

May 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Deadwood Assay Office has made a request for two pairs heavy asbestos mittens about 14 inches long, and for one pair asbestos gloves, thumb and one finger, same length. If you can supply these mittens and gloves from your stock, will you kindly do so, rendering a bill to the Deadwood Office for same?

Respectfully,

R. J. Grant,

May 15, 1926.

Superintendent, U. S. Mint, Philadelphia, Pa.
Superintendent, U. S. Mint, Denver, Colo.
Superintendent, U. S. Mint, San Francisco, Calif.
Superintendent, U. S. Assay Office, New York, N. Y.
Assayer in Charge, U. S. Mint, New Orleans, La.
Assayer in Charge, U. S. Mint, Carson City, Nev.
Assayer in Charge, U. S. Assay Office, Boise, Idaho.
Assayer in Charge, U. S. Assay Office, Helena, Montana.
Assayer in Charge, U. S. Assay Office, Deadwood, S. D.
Assayer in Charge, U. S. Assay Office, Salt Lake City, Utah.
Assayer in Charge, U. S. Assay Office, Seattle, Wash.

This letter will be presented by Mr. Charles H. Fullaway, Assistant to the Director, Bureau of the Budget, and Mr. Q. C. Van Leer, Investigator, Bureau of the Budget, who desire to witness the operations of your institution.

Please place at the disposal of Mr. llaway and Mr. Van Leer every facility for accomplishing e purpose of their visit to their entire satisfaction.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 15, 1926.

To All Mint Service Institutions.

Gentlemen:

The General Accounting Office recently noted the following advisory remarks on a certificate of settlement of one of the Mint Service accounts:

"Numerous vouchers show the method of advertising as telephoning dealers and sending a letter of acceptance of a phone bid, the officer apparently making up proposals for each person or firm from whom such a bid is received. Such practice is not in accordance with Sec. 3709 R. S., is unsatisfactory, and should be discontinued. Written requests should be sent to all known dealers and posted in public places, in order that the widest publicity may be made of the needs of the service. Furthermore there is apt to be a misunderstanding of prices over a phone and the Government does not have the protection that it would where prices, etc., are stated in writing."

Section 3709, Revised Statutues, reads as follows:

"Sec. 3709. All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals."

Careful consideration of the provisions of Sec. 3709 makes it clear that the only condition which warrants procurement of supplies for Government use without first inviting formal competitive proposals is a public exigency which requires immediate delivery of the supplies or performance of the services. This section also provides that when

RG104 Entry 235 Vol 470

such exigency purchases are to be made, they may be made in the manner in which such supplies are usually bought and sold between individuals. It will thus be seen that if it is usual for individuals to make exigency purchases after obtaining prices by telephone, exigency Government purchases in that manner are authorized by law. However, when such purchases are made, vouchers should not be so prepared as to make it appear that the purchases were on a non-exigency basis, nor should written proposals and acceptances be made up and filed with the accounts to support exigency purchases. The "method of advertising" symbol to be used on exigency purchase vouchers is "Z", with explanation of the exigency placed on reverse of voucher form (upper portion), and "form of agreement" symbol "C", with word "Informal" on reverse of voucher form. It would seem, however, that even for exigency purchases good administration warrants the informal procurement of such competitive prices as are obtainable. The quotations thus obtained by telephone or by personal solicitation should be noted on the reverse of voucher form, and if the lowest quotation is not accepted, satisfactory explanation therefor should be given.

Respectfully,

L. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

May 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

It has been determined to start the annual settlement on June 15th. I should like to have the services of Mr. Coleman as Chairman for the settlement at the New York Assay Office. I should also like to have the services of Mr. Chaffin as Chairman for the Denver settlement, and I shall probably have to call upon you for one other member of your force to assist in the settlement at New York.

I am writing this letter in advance in order that you may have formal notice, and also with the request that you confer with the men named and advise me as to their ability to render this service in case you can spare them.

Respectfully,

R. J. Grant

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 18, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding to you today by registered mail 96.2125 ounces standard gold coin scrap, value $1790.00, and 100.665 ounces standard silver coin scrap of which 82.50 ounces (value $96.00) belong to the S. S. Dollar account, and 18.165 ounces (value $22.60) to the subsidiary account.

The following accounts should be credited to San Francisco, Denver and Philadelphia respectively, being the values of metals resulting from special assay coins forwarded to the Bureau up to and including March 31, 1926:

San Francisco.

Gold, 20 Double Eagles	$400.00
Standard Silver Dollars, 62	62.00
Subsidiary, 36 dimes	3.60

Denver

Gold, 32 Double Eagles, 12 Quarter Eagles	$670.00
Standard Silver Dollars, 8	8.00
Subsidiary, 30 dimes	3.00

Philadelphia

Gold, 32 Eagles, 20 Doublg Eagles	$720.00
Standard Silver Dollars, 26	26.00
Subsidiary, 40 quarters, 60 dimes	16.00

Please proceed to make these entries without formal transfer, and notify San Francisco and Denver when they have been made.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 18, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 15th, you are authorized to accept the proposal of The International Nickel Company to furnish 2,000 pounds of electrolytic cathode nickel at .40 per pound, this being the lower of the bids received.

Respectfully,

Th M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 18th, and for the reasons stated, you are authorized to purchase from the Scovill Manufacturing Company 2,000 pounds of bronze metal strips at 23 1/2¢ per pound.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 18th, you are authorized to purchase from the Niagara Falls Smelting & Refining Company 2,000 pounds of phosphor-copper at 17 1/4¢ per pound, this being the lower of the bids received.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 18th, you are authorized to purchase from the American Gas Furnace Company one semi-steel retort, with feeding funnel, for the No 17 heating machine at a total cost of $160.00, this being the lower of the bids received.

Respectfully,

D. H. Riel

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 18th, you are authorized to purchase from the O. F. Kurn Company 2 barrels (approximately 1,000 pounds) of grease for use in lubricating engine cylinders at 9¢ per pound, this being the lowest of three bids received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Assistant Secretary of the Treasury has today directed that the Philadelphia Mint should coin as many double eagles as possible between now and settlement time in order to augment the present stock of double eagles at the Mint, and to be prepared should shipments be called for during the time when the Mint operations are suspended on account of the settlement.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 20, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In reference to the members of your staff who are to be sent on annual settlement, will you please ask Mr. Chaffin and Mr. Coleman which they desire, the $5.00 or $4.00 per day allowance.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 22, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In response to your request of May 20th, authority is granted to accept the proposal from A. Berkman to supply your Mint with 5,000 yards of heavy drill, 54" wide, at 34 1/2¢ per yard, for use in making large coin bags, this being the lower of the bids received.

You are also authorized to purchase from A. Berkman approximately 10,000 yards of muslin, for small coin bags, as follows:

3800 yards, 48" wide, at 14 5/8¢ per yard,
3500 yards, 56" wide, at 17 3/8¢ per yard,

these being the most advantageous bids.

Respectfully,

R. J. Grant
Director of the Mint.

May 22, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 20th, you are authorized to accept the proposal of the Vesuvius Crucible Company to supply your Mint with 300 No 70 Mint special crucibles at $9.40 each.

It is noted that the Joseph Dixon Crucible Company proposes to furnish these crucibles at $9.40 each, less 1%, which would make the Dixon bid $28.20 less on the lot.

Your recommendation that the award be given to the Vesuvius Crucible Company is based on the fact that the Vesuvius crucibles have given an average of 60 heats each on those that did not fail and 31 heats on those that failed, or a net average of 45 heats; while the Dixon crucibles have given an average of only 42 heats on those that did not fail and 20 heats on those that failed, or a net average of 31 heats.

It is noted that you state that the above figures give you a cost per melt on bronze of $0.211 for the Vesuvius crucibles and $0.303 for the Dixon crucibles, a saving of $0.092 per melt by using the Vesuvius crucibles.

Respectfully,

R. J. Grant
Director of the Mint.

May 25, 1926.

To All Mint Service Institutions.

Gentlemen:

The Bureau finds it again necessary to invite attention to the need for prompt receipt in this office of the monthly reports, in fine ounces, of deposits of domestic unrefined silver, foreign unrefined silver, foreign silver coin, and domestic unrefined gold. This office compiles these figures and furnishes them to statistical agencies, who need and expect them promptly. Nearly every month one or more of the Mint Service field offices have been delinquent or completely failed to make reports.

Upon receipt of this letter, please advise the Bureau if it is not practicable for you to supply this information regularly so as to reach Washington not later than the 12th of the month following the month in which the deposits are taken into the accounts, giving the reason for such impracticability. If it is possible for the reports to be regularly made so as to reach this office by the 12th of each month, please advise to that effect, and that you have taken steps to insure that they will not in future be overlooked.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

May 25, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The Bureau finds in checking the various data on the statements of Appropriation Transactions for the three months January to March, relative to the Salaries and Wages appropriation of your institution, that they balance out on the basis of encumbrances set up by you only for the payments made by you, and that evidently sufficient encumbrances have not been reported to cover the amount of payments made by the General Accounting Office, namely $120.29. This amount comprises $6.67 due the estate of Patrick Welsh for personal services rendered January 1 and 2, 1926; $96.10 amount due the estate of Jacob R. Boyle, services January 16 to February 1, 1926; and $17.52 due the estate of Timothy Lynch, services January 1 - 4, 1926. The Bureau had no record of the last mentioned item until notified by the General Accounting Office that it had been settled. Information is requested as to whether voucher covering it was transmitted to the Bureau or sent direct to the General Accounting Office. Also please note that the encumbrances reported by you as set up should include items to be liquidated by payments in Washington, and that these items should stand as unliquidated encumbrances until liquidated by the General Accounting Office settlements.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

May 25, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am enclosing a copy of a letter received from the Chief Clerk relative to storing in the Mint a gold sword, scabbard, etc., presented to the Coast Guard, until they are called for by the officers of the Treasury Department having these articles in charge.

The Chief Clerk of the Treasury Department, who is the Contact Officer for the Treasury Department Exhibit, has been advised that the Mint would store the articles named until they are needed for display purposes.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 26, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 25th, you are authorized to purchase from George D. Keidt & Company 5 barrels of bone ash (approximately 2500 pounds) at $8.45 per 100 pounds, this being the lower of the bids received, three bids having been asked for.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 26, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 25th, you are authorized to purchase from Nathan Trotter & Company 10,000 pounds of slab zinc, electrolytic, at $0.0687 per pound, this being the lower of the bids received, three bids having been asked for.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 26, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 25th, and for the reasons stated, you are authorized to accept the proposal of the Midvale Company to supply your Mint with two pairs of hardened steel rolls, 9" x 10 3/8", at a total cost of $1412.00.

It is understood that the lowest bid, that of the Poldi Steel Corporation, is on rolls made in Prague, Czechoslovakia, with which you have never had any experience and do not know how they would do for your work. If they should not be suitable, or any adjustments of any kind should be necessary, you might be put to a great deal of inconvenience, if not loss, in having everything properly adjusted. You have, however, had considerable experience with rolls furnished by the Midvale Company and have always received very good service from the rolls furnished by them.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

May 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 27th, you are authorized to purchase from the Scovill Manufacturing Company 200,000 pounds of Standard U. S. 5¢ Nickel Blanks at 51 1/2¢ per pound, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

June 1, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Your letter of May 26th, relative to appropriation transactions has been received. Please be advised that this office was notified by the General Accounting Office of the following settlements, dated and numbered as indicated.

Patrick Welsh	$ 6.67	# 0110188	Feb. 24, 1926.
Jacob R. Boyle	96.10	#0114735	Apl. 6, 1926.
Timothy Lynch	17.52	#0112074	Mch. 16, 1926.

Hereafter whenever vouchers of this type are forwarded to the General Accounting Office for settlement letter of advise will be mailed your office as is the practice with vouchers for transportation charges.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

RG104 Entry 235 Vol 470

June 1, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of May 29th, you are authorized to accept the proposal of the Standard-Johnson Company, amounting to $550.00, covering the cost of rebuilding one of the automatic coin counting machines. It is understood that the Standard-Johnson Company of Brooklyn, N. Y., being the manufacturers of the machine, are the only ones equipped to do this work.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

May 25, 1926.

Director of the Mint,

Washington, D. C.

Sir:

Please cause to be forwarded to this Mint

50 ounces proof gold

25 ounces proof silver.

Respectfully,

Superintendent.

Bureau of the Mint, June 1, 1926.

Respectfully referred to the Superintendent, U. S. Mint, Philadelphia, for appropriate action.

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

June 1, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Will you please report to the Bureau as promptly as possible after receipt of this letter the net reduction in the force of your institution since July 1, 1925. This applies to temporary as well as to permanent employees. The Bureau needs these figures for a report we are obliged to make to the Office of the Secretary.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

June 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of June 1st, you are authorized to purchase from the General Refractories Company the following fire brick:

150 sets, letter "A"	@	66¢ per set of 4
500 baffle brick #4	@	.118 each.

It is understood that these prices are the lowest of three bids received.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

June 3, 1926.

Mr. F. H. Chaffin,
United States Mint,
Philadelphia, Pa.

Dear Mr. Chaffin:

You will find inclosed a Pullman transportation request, as outlined in our telephone conversation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

June 3, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith please find bill of the Post Office Department for hauling, in the sum of $3.00. If this hauling was performed for you, and is payable from your appropriation, pleasedraw check and forward same as per directions in the accompanying photostat letter of the First Assistant Postmaster General, dated April 27, 1926. The bill of the Post Office Department together with a copy thereof should be filed as an expenditure voucher pertaining to your Contingent Appropriation.

Respectfully,

W M O'Reilly

Acting Director of the Mint.

F-S.

June 4, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith please find letter of the Assistant Director of Supply, Treasury Department, dated June 3, 1926, together with a schedule of parcel post shipments of supplies from Washington to your institution during the past fiscal year, at a cost of 23¢.

You will please attach both of the enclosed papers to one of our regular public voucher forms, considering the signature of Mr. Spangler as in the nature of a certification of correctness of the voucher, making the voucher in favor of your local Postmaster, procuring stamps to the amount of the postage in question, and forwarding the stamps with a letter of advice direct to the Bureau of Supply, Treasury Department. Do not send a check to the Bureau of Supply.

It is suggested that this matter be taken care of during the current month. It is improbable that there will be future vouchers of this nature, in view of the provision on page 3 of the Act making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1927, copy of which was recently mailed you. This provision authorizes payment of transportation on supplies forwarded from Washington by the Bureau of Supply, from the appropriation provided for that Bureau.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

June 4, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1926.

Salaries and Wages, Mint at Philadelphia, 1926 . . .	$40,000.00
Contingent Expenses, Mint at Philadelphia, 1926 . . .	17,000.00
Total . . .	57,000.00

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

P.

RG104 Entry 235 Vol 470

June 7, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

With reference to requisition for advance to you of appropriation funds, per our letter dated June 4th, 1926, please be advised that it has been necessary to reduce the amount under the Contingent appropriation from $17,000 to $9,000. This is due to the fact that reimbursements to the appropriation have not reached the books of the Treasury. If needed they will be available for requisition later in the month.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

RG104 Entry 235 Vol 470

June 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy of a letter received from Mr. McAdoo in regard to the medals and plaques. I am also inclosing a check to cover the cost of the same.

Will you please send the receipted bill directly to Mr. McAdoo at Los Angeles to which place you will, of course, send the plaques, express collect.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 7, 1926.

Superintendent,
United States Mint.
Philadelphia, Pa.

Sir:

As a result of your reply to Bureau letter dated February 13, 1926, enclosing circular letter of the Secretary of the Treasury, dated February 12, 1926, concerning economy in the expenditure of appropriations during the current fiscal year, reserves have been set up against your appropriations as follows:

Salaries and Wages, Mint at Philadelphia, 1926 - $5,500.
Contingent Expenses, Mint at Philadelphia, 1926 - 2,000.

The setting up of these reserves has the effect of correspondingly reducing your 4th quarter apportionments. No obligations should be created against the amounts reserved unless imperatively necessary, and not under any circumstances until previous authority has been obtained from the Secretary of the Treasury, through this office.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

June 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In reply to your telephone inquiry of today, it is suggested that the telephone contract for the next fiscal year be prepared on our Proposal Form 712, either by attaching the Telephone Company's printed contract form with such interlination as necessary, or by typing the conditions on form 712. In this connection reference is made to second paragraph of the Bureau letter of May 14, 1926. There is no specially printed Government form available for telephone service.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

June 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of June 7th, you are authorized to purchase from Nathan Trotter and Company 4,000 pounds of Pig Tin (Banka), at $0.5960 per pound, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Before the expiration of the fiscal year will you please write to the Mint at Denver and to the Mint at San Francisco, and have them forward to you two of each of the coins made during the current calendar year. Please add to those received from Denver and San Francisco specimens of each of the coins made at your Mint, pay for them from the appropriation "Contingent Expenses, Mint at Philadelphia, 1926", and forward the collection to the National Museum to be incorporated in the mint collection now lent to the Museum.

This letter is being written at this time in order that you may make the proper expenditure from part of your contingent appropriation, namely $1,000.00, set aside for the numismatic collection.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a letter received today from the Contact Officer, Treasury Department Exhibit, asking for a list of the men who will require passes to the Exposition in order to install the press, and also the name of the employee who is to be assigned to duty there to operate the press.

Please forward the names to the Bureau as promptly as possible with the return of the inclosed letter.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to the inclosed report on Mr. Edward E. McConkey, please note that you have not accounted for the time from February until August, 1920. It is requested that you send in an amended report covering this period, as it is desired to have the records complete in this matter.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 10, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of June 9th, you are authorized to accept the proposal of the Stoer Machinery Company, amounting to $1,161.00, to supply your Mint with one metal-turning lathe of the automobile manufacturing type, 13" swing, 6 ft. bed, with all the necessary equipment.

It is understood that this lathe is to be used in turning up dies and is to take the place of one now in the engraving department which is worn out.

It is further understood that four firms were asked to bid, and that of the two bids received, the Stoer Machinery Company is the lower.

It is also noted that the Coordinator of the 3rd area has informed you that he can find no lathe which could be transferred to the Mint.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir.

Herewith find letter dated April 2, 1926, prepared as a substitute for letter written you that date on the subject of purchase of silver from the American Smelting and Refining Company. This is for the purpose of clearing the apparent conflict between the vouchers evidencing dealings with the American Smelting and Refining Company as Agent for the Government of Poland, and in its individual capacity. A copy of the enclosed letter is being substituted in your April accounts for the copy of the original letter.

Respectfully,

R. J. Grant

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

June 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith I am returning a proposed contract with the Philadelphia Towel Supply and Laundry Co., for laundering hand towels and desk covers during the next fiscal year. The Bureau's letter of authority for entering into contract did not include the laundering of desk covers because the price of the Philadelphia Towel Supply and Laundry Co. was higher than that of the Tribune Laundry. It is suggested that the contract be amended or rewritten with elimination of the desk covers, and that their laundering be separately provided for from time to time as required. The attitude of the General Accounting Office is that a higher bid on one item may not be accepted with the lower bids on same shedule, unless it is definitely shown that the submitted bids were on the basis of accepting "all or none". While the laundering of the desk covers is a very small item, it is considered advisable to conform with the requirements of the General Accounting Office.

Respectfully,

M. McReilly

Acting Director of the Mint.

F.S.

RG104 Entry 235 Vol 470

June 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy of a letter received today from the Assistant Director of Supply relative to the material for coin bags. This is in connection with a letter of this Bureau dated May 8th requesting you to supply us with samples, and your letter of May 11th inclosing the samples asked for. As indicated in the letter of the Assistant Director of Supply, it will not be possible for us to secure this material from the Atlanta prison.

Respectfully,

H. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Your accounts for the month of April have been examined and the following items pertaining thereto are brought to attention:

One copy of Regular Account Current is returned with request that it be amended in accordance with pencil notations thereon. The "total" column under appropriation Salaries and Wages should be $100,104.25 instead of $103,108.25; the contingent appropriation total in the same column should be $34,286.71 instead of $31,306.45. The balance due United States from last account "Proceeds of Medals Sold" should be $964.38 instead of $964.28. After making the above corrections the column totals and closing balances will be correct, as rendered.

Pages 4 and 5 of one copy of your Bullion Account Current are returned for amendment as per pencil notations, due to elimination of the $200 "issue" item of "shortage of subsidiary coin received April 7th from the Pittsburgh Federal Reserve Bank", with corresponding reduction of the "receipt" item. The Treasurer's statement does not include the $200 and they feel it should not be included since it does not represent an actual transfer of funds but is a mere book transaction due to delayed arrival at the mint of the coin, corrected by you the day following report of the apparent shortage.

There does not appear to be any supporting receipts for the collection item of $3.00, charges for special assays of ores and bullion. These collections should be supported by form 598, with supplemental forms 518 or 221 as the case may be.

Form 193 - Coining Department, ounces should be 3,028.10 instead of 3,028.19. Correction has been made of the copies in the Bureau; this information is for correction of your retained copy. (Silver Coinage Bullion, under "Disposition", Sold in sweeps).

Schedule of Collection, form 1026, item C. D. No. 86251 - amount under Salaries and Wages should be $63.32 instead of $62.32;

RG104 Entry 235 Vol 470

evidently an error in typing as the total includes the correct amount; correction has been made of the copies in this office.

Voucher No. 601, payable to Barber & Ross, for manila rope, is returned for inspection. Reference to General Schedule of Supplies indicates a discount of 1½% if paid within ten days; this apparently should have been taken.

Attention is called to the following apparent discrepancies in the personnel absence records:

Chas. M. Barth, Ingot Roller, $5.84 per diem; on payroll one day sick for period April 1 to 15 is shown, with no mention of same on absence reports. Emanuel A. Sheridan, Melter, $5.84 per diem, charged with three days sick leave on roll April 1 to 15, the same not appearing on monthly absence report. Mr. Sheridan is charged on monthly absence reports with annual leave as follows: Jan. 4 hours; Feb. 5¼ hours; March ¼ hour; April 1 day; May 6 days 1½ hours, the total May 31st being stated as 7 days 2¾ hours. Addition of the monthly items gives 8 days 3 hours, a difference of 1 day ¼ hour. #267 - J. Sassany, is charged with 4 days 4 hours annual leave to end of March; on April report 4 hours current leave is charged and 6 days total, a discrepancy of one day which is carried forward to the May report. #280 - Jas. P. Hogan, is charged with 1 day 6 hours 15 minutes annual leave to end of March, and in April with 2 hours 30 minutes current leave, the total being stated as 1 day 45 minutes instead of 2 days 45 minutes; this discrepancy is carried forward to the May report. #410 - Clarence Smith, is charged with 3 days 6 hours 15 minutes annual leave to end of February, and in March 1 day 4 hours 45 minutes current leave, the total being stated as 5 days 2 hours 45 minutes instead of 5 days 3 hours; this discrepancy is carried forward to April and May reports. #439 - L. C. Jaggers, is charged with 1 day annual leave on April report, and total to date given as 2 days although no previous leave had been reported; this difference is carried forward to May. #440 - M. M. Myers, is similarly charged in February with one day current annual leave, no prior leave reported, and total stated as 2 days; this difference is also carried forward. #495 - Gertrude C. McCarthy, is charged with 1 day 15 minutes annual leave to end of February, and 2 hours 30 minutes current leave in March, the total being stated as 3 hours 15 minutes instead of 1 day 3 hours 15 minutes; this difference is carried forward. #499 - Katherine M. Rivel, is charged with 15 days annual leave to end of March, and on April report 1 day 2 hours current leave, the total being stated as 17 days 2 hours instead of 16 days 2 hours; this difference is carried forward.

It is noted that in many instances the cent is not taken when computation of alloy charge gives a fraction of one-half cent

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or more; the following instances are referred to: deposits numbered 4571, 4573, 4590, 4675, 4726, 4791, 4849, 4917 and 4938.

Respectfully,

R. J. Grant,
Director of the Mint.

P.S.

RG104 Entry 235 Vol 470

June 17, 1926.

United States Mint, Philadelphia, Pa.
" " " San Francisco, Calif.
" " " Denver, Colorado.
U. S. Assay Office, New York, N. Y.

Gentlemen:

Herewith please find samples of two shipping tags, proposed for use in lieu of all other shipping tags used at the present time. One is intended for covering insured mail shipments and the other is for shipments by express or otherwise. There is also enclosed a sample of a tag (not a shipping tag) intended for use in indicating the contents of sacks or packages containing mixed shipments in payment for bullion deposits, etc. It is proposed that these tags be made of heavy manila paper, similar to the material contained in the samples of shipping tags. In view of the high cost of linen tags, it is contemplated that linen will be used only for those tags which are attached to bags of silver coin, indicating their weight, etc., and which are liable to considerable rough usage.

Will you please examine the samples herewith and advise the Bureau whether in your opinion they will give satisfactory service, and if not, suggestions are requested as to size of tags, material, arrangement of spacing, whether place should be provided for any additional data and what such data should be, etc.

Respectfully,

M. M. O'Reilly

F-S. Acting Director of the Mint.

RG104 Entry 235 Vol 470

June 17, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Heretofore it has been the practice of the Division of Bookkeeping and Warrants of the office of the Secretary of the Treasury to forward to the Mint Bureau all Certificates of Deposit evidencing the placing of Mint Service moneys in the Treasury (except those evidencing deposits to the checking credit of disbursing officers), for the purpose of being indorsed as to the proper appropriation or receipt accounts to which the amounts are to be credited, and as to the date of the liability bond to which the transactions properly pertain. This has been a common practice as regards practically all divisions of the Government Service. It is the desire of the Division of Bookkeeping and Warrants that this practice be discontinued, in order to save delay and loss of certificates of deposit between the time they leave the Division of Bookkeeping and Warrants and their return thereto, to get appropriation repayments more quickly on the books and thus available for subsequent advance, and to otherwise expedite the work of that office. In order to accomplish this, it will be necessary for each officer handling Government funds to supply date of bond and sufficient additional information on each certificate of deposit for the proper classification of the items to be recorded in the books.

It will probably be of assistance to state, in this connection, that the Division of Bookkeeping and Warrants of the Treasury Department keeps the general accounts for the entire Government Service - for each Department and Division thereof. There are hundreds of collection accounts and many hundreds of appropriation and disbursement accounts. It is therefore advisable, in order to save detail, that receipt items be classified in such manner that some of the accounts kept by the Division of Bookkeeping and Warrants are combinations of two or more sub-items. In order that you may have the necessary information for preparation of certificates of deposit the names of the miscellaneous receipt account-headings pertaining to Mint business are given on an enclosure herewith. These account-headings are underscored, and underneath each account is given the sub-items (if any) pertaining to that account. In preparing certi-

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ficates of deposit, you should use the underscored receipt-heads, (other titles or descriptions may cause confusion) and if the sub-items are shown on the certificate of deposit, such indication should be in a manner to show that they are sub-heads. These miscellaneous receipt-heads with sub-items thereof, will be available to the Division of Bookkeeping and Warrants for their guidance.

The General Accounting Office keeps accounts with all of the hundreds of Government disbursing officers, primarily by bonds. Any money advanced to or received by a Government disbursing officer under a particular bond, must be accounted for to the Treasury and the General Accounting Office, under that bond. For example, if money has been received prior to the date a new bond becomes effective, and for some reason it is subject to your control after the new bond becomes effective, the certificate of deposit therefor and all the accounts must show that the money was deposited in the Treasury under the old bond, and must not be stated in the accounts under the new bond. Assets of the "bullion accounts" are transferred between bonds, not deposited in the Treasury.

Moneys collected in payment for work done for foreign governments, for other branches of the United States Government, by one mint institution for another, or for private parties when authorized, are creditable to the appropriations which were charged with the expense of doing the work, to the extent of the cost to the Government for such services. Such work is done by the Mint Service on a non-profit basis; should charges be in excess of the cost to the Government, such excess would not be creditable to appropriations, but to miscellaneous receipts. When amounts are properly creditable to appropriations, information on the certificate of deposit should include the source from which the money was received, the full name of the appropriation, with year, to be credited, and the amount to be credited to each appropriation if more than one is involved. Such information should also appear on the certificate of deposit when unexpended balances of appropriations are to be repaid into the Treasury when no longer needed, as well as at the time an old bond is superseded by a new one. Whenever amounts are credited to appropriations the certificates of deposit should also carry the notation "Unexpended balance - credit appropriation from which advanced".

The changed procedure in the Treasury Department at Washington will become effective for deposits made on and after July first next. It is requested that your preparation of certificates of deposit on the new basis be commenced at once, in order that it may be working smoothly at as early a date as practicable. With this end in view, it is directed that whenever deposits in the Treasury are made, other than to your checking credit, advice be simultaneously forwarded to this office on form 550-A, "notification of Certificates of Deposit forwarded to the Secretary of the Treasury", giving de-

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tailed information of the amounts, with sources, making up each certificate of deposit. This information is necessary for our records and for assisting in straightening out such difficulties as may arise; it should not be overlooked. If the available space on the form is inadequate an additional sheet may be attached.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.S.

RG104 Entry 235 Vol 470

June 18, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of June 17th, you are authorized to accept the proposal of the Swing Machinery Company to furnish your Mint with one Universal Cutter and Tool Grinder, belt-driven, with all attachments necessary for cylinder, internal and surface grinding, and gear cutting, as well as all dogs and clamps required with such a grinder, at a total cost of $740.00, this being the lowest of three bids received of four bids asked.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

June 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of June 18th, you are authorized to purchase an electric, pedestal tool grinder with all necessary attachments and three grinding wheels, from the Stoer Machinery Company, at $116.00, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 21, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In response to your letter of June 19th and for the reason stated, you are authorized to accept the proposal of Cope & Bevan to supply your institution with the following lumber:

1000 ft. of white pine, first common, 1 x 12" S4S at $80.00.
300 ft. of white pine, clear, 1-1/2 x 12" x 16 ft., rough, at $54.00.
300 ft. of white pine, clear, 2 x 12" x 16 ft., rough, at $57.00.

The three bids inclosed in your letter are returned herewith.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 22, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of June 21st, you are authorized to purchase from the Alloys & Products, Inc., 3000 lbs of phosphor-copper at 17 7/8¢ per lb., this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

June 23, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to my telephone communication of June 22nd with regard to the balance in the $1,000 set aside in your contingent appropriation for the numismatic collection, please be advised that Mr. T. T. Belote has been authorized to visit New York and Philadelphia to make purchases for this collection not to exceed $500. The amount expended by Mr. Belote for medals and coins, and his expenses in connection with this collection will be a proper charge against this contingent fund.

Mr. Belote has been requested to render his accounts as promptly as possible on his return to Washington in a few days.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 25, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to your letter of June 24th inclosing report of injury in the case of Helena A. Smith, I would like to have you investigate the condition which caused this accident with a view to taking precautions against a recurrence of such an incident.

Is it not possible to safeguard employees by making some change in the doors at this point, either by cutting an opening and inserting a glass shield or by changing the relative angle of the doors as they open.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 25, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by Marsh and McLennan, in amount $3.66, for insurance charges on shipments of minor coin made during the month of May 1926. The rate of 4 7/8¢ per $1,000 is correct, but verification of amounts shipped, and computation should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

R. J. Grant,
Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

June 25, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

As soon as practicable after the first of July will you kindly forward the usual data covering your operations during the fiscal year which will end June 30, 1926, for use in preparation of the Director's Annual Report to the Secretary of the Treasury? Reference is made to the first eighteen pages of the 1925 Annual Report for needed data; where such data regularly reach the Bureau in routine reports, repetition will not be necessary. The coining department report should separately state silver dollar and subsidiary silver operations.

If material quantities of any "memorial" coins have been melted during the year, please state the amount of each, and follow this practice in the future. This is not intended as a requirement for strict segregation of "memorial" coins from other coins of the same denominations, but is to cover special lots of such coins; for example, those which are returned because the organization responsible therefor has not disposed of them.

Please supply illustrations of the new design coins issued during the fiscal year.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

June 25, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding today by express the plaster casts for the Bennington coin. The designs have been approved by the Secretary of the Treasury, and Mr. Keck has requested that the master die be prepared at the Mint. Upon the completion of this work an account is to be rendered by you to Mr. Keck in the sum of $300.00 to cover the cost of manufacturing the master die.

This letter will be authority for you to proceed with the preparation of this die as early as practicable.

The casts are being sent by express collect, and the amount paid by you for the express charges should be included in Mr. Keck's account.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 26, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to proceed with the following gold coinage for the Government of Guatemala:

6,000 coins of 20 Quetzales each @ $25. per thousand pieces,
12,000 coins of 10 Quetzales each @ $18. per thousand pieces,
32,000 coins of 5 Quetzales each @ $11. per thousand pieces.

I am inclosing for your information a copy of a letter sent today to the Minister of Guatemala at this capitol.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

June 25, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a formal order for the manufacture of 250 badges for the Internal Revenue Service. With the order is a bill of lading to cover the shipment of the badges, and a voucher to be rendered against the Internal Revenue Service upon the completion of the badges. A sample badge is also inclosed. It is understood that these badges are to be of coin silver, enameled, and of the type of the inclosed specimen.

Respectfully,

R. J. Grant
Director of the Mint.

June 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with directions of the Treasury Budget Officer, based on the apportionment Act of February 27, 1906, this office has apportioned the appropriations of your institution for the fiscal year 1927, by quarters, as follows:

	Salaries and Wages	Contingent
Amount appropriated	$600,000	$110,000
Less Deduction for retirement	14,641	
Amount available	585,359	110,000
1st Quarter Apportionment	147,000	30,000
2nd " "	146,359	25,000
3rd " "	146,000	20,000
4th " "	146,000	25,000
Reserve		10,000

It is directed that no obligation be incurred against any appropriation during any quarter which would encroach upon apportionments of subsequent quarters. Should conditionsdevelop which would warrant an amendment to the apportionment, please make recommendation to this office with full explanation of the reasons therefor, in order that the Bureau may be in position to take the matter up with the Budget Officer. Recommendation for an apportionment change does not carry with it authority to create obligations on the basis of the recommendation. Established apportionments should be adhered to until authority is received for changes.

Requirements for reporting obligations against appropriations and liquidation thereof, have been materially modified for the 1927 appropriations. Report for June will be made on the present basis. For July and thereafter the only special report of encumbrances will be made on form 998, Schedule of Encumbrances, which is revived for the purpose of reporting the obligations incurred against each of your two appropriations. From form 998 and the regular schedule of disbursements the Bureau will be able to compile the data required by the Budget Officer.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

June 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Returned herewith please find proposals, and tentative contracts, for supplying your institution with water and gas during the fiscal year beginning July first next. It is suggested that unless there is good reason for entering into formal contracts for these services, the contracts be handled as informal in accordance with second paragraph of Bureau letter dated May 14, 1926. As stated in the letter referred to, informal written contracts result from acceptances, by letters, of written proposals. The letters of acceptance should be sufficiently specific so that there will be no doubt as to what proposals are thereby accepted. For the services in question it seems unnecessary to go through all the formalities required for entering into formal contracts.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

June 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please forward to the Mint at Denver ten obverse nickel coinage dies.

Respectfully,

R. J. Grant
Director of the Mint.

DR

RG104 Entry 235 Vol 470

June 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing three lists of coins from the following named dealers which you are authorized to purchase for the numismatic collection now lent to the National Museum:

S. H. Chapman	$76.50,
Henry Chapman	253.10,
Guttag Brothers	234.50.

The Curator of the collection has inspected these coins, and has recommended that they be purchased, payment to be made from your contingent appropriation, 1926. It will be necessary for you to place the order immediately upon receipt of this letter in order that you may include the charge in this year's accounts.

Respectfully,

R. J. Grant
Director of the Mint.

June 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing two bags, brought to this Office this morning by a member of the Treasurer's Office. The lighter weight material will be satisfactory for bags of this size as they are used for nickels, and it will not be necessary to use the heavier weight, like the inclosed sample, for these bags. The suggestion is made merely in the interest of saving your heavy stock for bags for heavy denominations requiring this better material. The suggestion is also made for the reason that the Treasurer expects to place an order for about 15,000 of these bags shortly after the first of July.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 1, 1926.

Superintendent,
U. S. Mint,
Phila., Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your Institution during the fiscal year 1927.

Salaries and Wages, Mint at Phila. 1927	$56.000.
Contingent Expenses, Mint at Phila., 1927	10,000.
Freight on Bullion and Coin, Mints and Assay Offices, 1927	200.
	66,200.

Respectfully,

Acting Director of the Mint.

P.

RG104 Entry 235 Vol 470

July 1, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith for payment from the minor coinage profits bills of the American Railway Express Company as follows:

J/5/5824,	Apl. 16, 1926,	Phila. to Jacksonville, Fla.,	$2,000.	cents	-$66.80
J/5/5856,	May 10, 1926,	Phila. to Cleveland, O.,	$5,000.	"	- 114.48
J/5/6109,	May 12, 1926,	Phila. to Nashville, Tenn.	$1,000.	"	- 27.96
"	May 21, 1926,	Phila. to New Orleans, La.,	$5,000.	"	-179.25

Respectfully,

D. N. O'Reilly

Acting Director of the Mint.

R.

RG104 Entry 235 Vol 470

July 1, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Enclosed find voucher payable to Mr. T. T. Belote, Curator of History, at the Smithsonian Institute, Washington, D.C., in the amount of $12.85 for reimbursement of traveling expenses incurred in the discharge of official duty from June 22 to June 24, 1926, as per written authorization from the Director of the Mint, dated June 19, 1926, copy of which is attached to voucher. It will be noted therefrom that this voucher is a proper charge against your 1926 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

July 3, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a form of bond which was required from the New York Edison Company when we lent them mint equipment in 1913 for exhibition purposes.

This bond may be of some assistance to you, and is being sent merely as a help.

Respectfully,

R. J. Grant
Director of the Mint.

CR

July 3, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will be formal authority for you to lend a coining press to the South Jersey Exposition, in accordance with the Act of May 26, 1926. The Act provides "that the loan of such exhibit shall be without expense to the United States".

It should be understood by the South Jersey Exposition that the cost of dismantling the press, removing it to Camden, assembling it at the Exposition, operating it while at the Exposition, and returning it to the Mint in good condition shall be paid for by the South Jersey Exposition.

As has been done in other similar circumstances the bond will be required in the sum of $10,000. to secure the Government against loss in meeting the above expenses.

Respectfully,

R. J. Grant
Director of the Mint.

COPY

POST OFFICE DEPARTMENT

THIRD ASSISTANT POSTMASTER GENERAL

Washington June 29, 1926.

The Director,
United States Mint,
Treasury Department,
Washington, D. C.

My dear Sir:

Referring to my letter of June 24, requesting that the Superintendent of the Mint at Philadelphia be authorized to prepare the new stamped envelope master die and hub, also six printing dies of 2¢ denomination, special Sesquicentennial design, for the Hartford machine, it is further requested that the Superintendent of the Mint be authorized to prepare 19 additional printing dies, making the total number to be manufactured 25.

Record numbers for these dies will be furnished the Superintendent of the Mint later and the cost of their manufacture will be paid from the appropriation for "Manufacture of Postage Stamps and Stamped Paper, Fiscal Year 1926."

Sincerely yours,

(Signed) R. S. Regar
Third Assistant Postmaster General.

Bureau of the Mint, July 3, 1926.

Respectfully referred to the Superintendent, United States Mint, Philadelphia, for appropriate action.

R. J. Grove

Director of the Mint.

OR

RG104 Entry 235 Vol 470

July 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

You are hereby authorized to make the necessary working dies for the official Sesquicentennial medal to be struck on the mint press in the Government Exhibit at the Exposition, the price of these dies to be $20.00 per pair.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

July 7, 1926.

Sir:

Please do not forget to forward to the Bureau for transmission to the Chief Clerk your ordnance inventory for the period ending June 30, 1926.

Respectfully,

R. J. Grant
Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

July 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy of a report from the Bureau of Standards on the five samples of gold furnished by the three Mints and the New York Assay Office.

I wish you would read this report very carefully, and if you have any criticism to make, I should be glad to hear from you.

The gold furnished by you will be returned shortly.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

July 9, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Leigh Valley Railroad Company, amount $75.70, freight charges on 172 bags of mint sweeps, from Philadelphia to Perth Amboy, April 27, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1926 contingent appropriation.

Respectfully,

R. J. Grant,
Director of the Mint.

P.
F

RG104 Entry 235 Vol 470

July 10, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Letter of advice on form 550-A, dated June 29, 1926, covering certain moneys into the Treasury, was not sufficiently specific as regards C. D. No. 88065, for D. M. R. sweeps, grains and sweeps bars, and gains on mutilated gold and silver coin deposits, $5,425.61. Please advise as to the amount pertaining to each one of the sub-heads.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

July 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Reference is made to Bureau letter of June 28, 1926, concerning the reporting of appropriation encumbrances, etc., during the fiscal year 1927. Since the "add" and "deduct" items no longer appear on the schedules of vouchers paid, it will be necessary that we receive more information than was covered by our request for revival of Schedule of Encumbrances, form 998.

Directions in letter of June 28th are therefore modified to provide that the letter reports of encumbrances set up, liquidated, etc., be continued as during the latter part of the fiscal year just closed except that the data will not be separately kept or reported for each quarter. In other words, each month's transactions will be considered as applying to the fiscal year as a whole, instead of being split up into quarters. This will be a very material lessening of the requirements of the fiscal year just closed.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

July 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Solicitor of the Treasury has returned to this Office for correction the bond of the Bell Coal Company "because the required certificate of the Division of Appointments, Section of Surety Bonds, as to the sufficiency of the corporate surety on the bond is lacking, and for the reason that the corporate seal is not affixed to the 'Certificate of Authority of Corporate Contractor's Officers', as required by printed instructions appearing in form of said certificate. It will also be noted that the Bell Coal Company is named in the bond both as principal and surety. When the contract and bond are returned to this office corrected as above they will receive further consideration."

The bond of the Northern Bronze Corporation has also been returned by the Solicitor of the Treasury for correction "because the corporate seal is not affixed to the 'Certificate of Authority of Corporate Contractor's Officers', as required by printed instructions appearing in form of said certificate, and for the reason that the bond antedates the contract. The contract is dated May 29, 1926, and the bond is dated May 28, 1926. The bond should always be of the same or subsequent date. Either the date of the contract must be changed, or the date of the bond be changed before these instruments are in proper form for examination and approval. In the second paragraph of the bond the date of the contract is given as May 28. If this is the actual date of execution of the contract then the only correction in respect to dates to be made will be in the first line of the contract, namely, May 29 changed to May 28."

Please have these corrections made immediately, and return the contracts and bonds to this Office.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

July 12, 1926.

To All Mint Service Institutions.

Gentlemen:

In conformity with amendment approved July 3, 1926, to the Civil Service Retirement Law, the Comptroller General has directed that beginning as of July 1, 1926, there be deducted and withheld from the basic salary, pay, or compensation of each employee subject to the provisions of the Retirement Act, 3½% of such employee's compensation in accordance with the Government salary tables issued July, 1926, which are now being printed. Copies of these salary tables will be mailed you as soon as available. If deductions for first half of July have not been made at 3½% please make adjustment on payroll for last half of July.

Beginning with the month of July, 1926, and continuing thereafter, the amounts deducted on account of the retirement law will be credited to the Retirement Fund in the following manner: At the close of each month you will draw your check in favor of the "Disbursing Clerk, Bureau of Pensions", against the Salaries and Wages appropriation, for the total amount of deductions appearing on the payrolls and individual personal-service vouchers paid during the month. This check will be forwarded to the payee thereof, Washington, D. C., with a memorandum stating that the amount covers retirement deductions on payrolls for the pertinent periods, payable from the appropriation Salaries and Wages, with the name of your institution and the year of the appropriation involved (use the official title as heretofore given you). Please note that each check in favor of the Disbursing Clerk, Bureau of Pensions, will cover all the deductions of the pertinent period, and that a separate check will not be drawn for each semi-monthly payroll period. On your Schedule of Disbursements from appropriations, the amount paid to the Disbursing Clerk, Bureau of Pensions, will be shown separately from the amounts paid the employees.

The quarterly apportionments for 1927 will be amended at an early date and you will be advised thereof. If additional checking credit is needed to meet the July payments above mentioned, requisition will be drawn therefor without further action by you.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

July 13, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of May 1926.

It is requested that duplicate copies of vouchers No. 648 and 649, both payable to the Post Office Department, be forwarded to Bureau to accompany the original vouchers to the General Accounting Office. These are required in all cases where transactions occur between one government department and another.

The proposal of Hardwick and Magee Co., attached to Vo. 663 is returned for signature of the Superintendent in the certificate "I have satisfied myself ***".

Duplicate copy of Vo. 670 is returned for your files. This copy was evidently forwarded in error and should be retained in your office.

Expenditure on voucher No. 671, in favor of A. Berkman, for muslin, is subject to questioning by the General Accounting Office in that muslin not conforming to the specification of the invitation for bids was accepted. If 36" muslin was not necessary that part of the specification should not have appeared, thus giving the various dealers equal opportunity for bidding on varying widths. The lowest received bid for muslin, since the width specifications have been disregarded, appears to be that of A. Berkman for 54" material. Reason for not accepting that quotation should be filed to support the voucher.

RG104 Entry 235 Vol 470

Voucher 672 in favor of Fairmont Supply & Equipment Co., includes an item "Tinners snips", #06½, at $2.80 per pair; these were quoted by J. Jacob Shannon & Co. for $2.65, according to the proposals attached. Reason for not accepting the lowest bid should be filed to support the voucher. Acceptances should be split whenever a savings can be effected unless the bidders specify that their bids are on the basis of accepting all or none of the items.

On payroll for first half of May appears a notation of one day sick against Clarence Smith, laborer, at $4.80 per diem; this does not appear on absence reports for the month of May.

The Treasurer's statement of increases, decreases, and balances of the bullion fund, for May, includes $76.60 more than the account current shows, as both in, and out, of that fund. This amount is evidently made up of silver special-assay-coin bullion transferred via the Bureau from San Francisco $65.60, and from Denver $11.00. Your transcript of May 25th included the above both in and out of the bullion fund, but your account current only shows the amounts as received in the recoinage accounts. Effort should be made to keep these consistent in future.

Assay report No. 5048 is herewith returned for inspection. The amount of the parting and refining charges should be $1.36 instead of $1.15, an undercharge of 21¢; the rate is correctly stated as 6½¢, but computation evidently made at 5½¢ per ounce.

In regard to Assay report No. 5370 it is noted that there is no melting charge on this deposit identified under "description" as Proof Gold. Information is requested as to whether this is proof gold identified as having been previously sold by the mint. If not, should not a melting charge have been imposed.

Early reply is requested.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

July 13, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will confirm telephone communication asking you to send to the United States Assay Office 500 dollar bags. Please forward your account for these bags to the Secretary of the Treasury, Division of Bookkeeping and Warrants, for payment from the appropriation "Contingent Expenses, Public Moneys, 1927".

This Bureau has been authorized by the Chief of the Division of Bookkeeping and Warrants to place this order.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 13, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to your letter of July 9th inclosing report of injury and report of termination of partial disability of Charles E. Braungart, injured while in the performance of his duty June 25, 1925, please be advised that in case Mr. Braungart's injury, which is understood to be hernia), should later call for an operation, it would be necessary to have filed in his case Form CA 32.

This notice is being sent to you as a matter of precaution in order to protect Mr. Braungart's interests in case an operation is found necessary.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 13, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The United States Civil Service Commission has called for the ratings of Miss Grace Espenship, now on furlough. Miss Espenship's ratings, now in the Bureau, are "Excellent" for workmanship and conduct, but the Civil Service Commission requires the ratings in percentages. Please forward these ratings at your early convenience.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Senor Latour, the Minister from Guatemala, telephoned to this Office this afternoon and requested that two of each of the denominations of gold coins be withheld from shipment and forwarded to him at Washington, addressed as follows:

Senor Don Francisco Sanchez Latour,
1521 New Hampshire Ave., N. W.,
Washington, D. C.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 15, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Company, amount $16.28, covering transportation furnished to Mr. T. T. Belote, Curator of History, at the Smithsonian Institute, from Washington D. C., to New York, Philadelphia and return to Washington D. C., has this day been forwarded to the General Accounting Office for settlement, payable from your 1926 contingent appropriation, as per written authorization from the Director of the Mint, dated June 19, 1926.

Respectfully,

J. M. O'Reilly

Acting Director of the Mint.

P.
F.

July 15, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of The Pullman Company, amount $1.13, covering chair car accommodations from Washington, D. C., to New York, N. Y., furnished to Mr. T. T. Belote, Curator of History, at the Smithsonian Institute, June 22, has this day been forwarded to the General Accounting Office for settlement, chargeable to your 1926 contingent appropriation, as per written authorization from the Director of the Mint, dated June 19, 1926.

Respectfully,

M. D. O'Reilly

Acting Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

July 15, 1926.

Superintendent,
U. S. Mint,
Phila., Pa.

Sir:

Voucher payable to the Estate of William J. Moore, deceased, in the amount of $39.24, for services rendered as elevator conductor from May 16-27, 1926, has this day been forwarded to the General Accounting office for settlement, payable from your 1926 Salaries and Wages appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

July 15, 1926.

Superintendent,
U. S. Mint,
Phila. Pa.

Sir:

Bill of the Baltimore and Ohio Railroad Co., amount $0.72, covering freight charges on five cartons of soap, Sandusky, O., to Philadelphia, Pa., has this day been forwarded to the General Accounting Office for settlement, payable from your 1926 contingent appropriation. This shipment was made December 22, 1925.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.
E.

RG104 Entry 235 Vol 470

July 15, 1926.

Superintendent,
U. S. Mint,
Phila., Pa.

Sir:

Herewith for payment from the minor coinage profits bills of the American Railway Express Company as follows:

J/6/6532	5/25/26	Phila.	to Detroit	$5,000.00 cents	$120.60
J/6/6531	6/7/26	"	" "	10,000.00 "	241.20
J/6/6533	6/5/26	"	" Cleveland	$5,000.00 "	99.90

Respectfully,

M M O'Reilly

Acting Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

July 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of July 14th, you are authorized to purchase from the U. S. Smelting Works 10,000 pounds of slab zinc, 99.94% or better, at $0.0944 per pound, this being the lower of two bids received of three bids asked.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of July 14th, you are authorized to purchase from the Metal Sales Corporation 200,000 pounds of best grade electrolytic copper at $0.1445 per pound, this being the lowest of three bids received of four bids asked.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 16, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir;

I am inclosing contracts with the Philadelphia Towel Supply and Laundry Company for the purpose of having the Certificate of Authority of Corporate Contractor's Officers signed.

When this has been done, please return all of the inclosed papers.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 1[illegible], 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

It is noted that Benjamin F. Bryant was born on September 8, 1857. He is a skilled workman, and has had no extension. Is this correct?

Respectfully,

M. M. O'Reilly

~~R. J. Grant~~
Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 16, 1926.

Memorandum for the
Director of the Mint.

A requisition has been received from the Treasurer of the United States for the following-mentioned coin bags to be supplied his office for the six months ending December 31, 1926:

1,000	No.	1	for	$1,000	silver
1,500	"	3	"	500	"
6,000	"	4	"	100	nickels
12,500	"	6	"	100	silver and pennies
1,500	"	7	"	50	" " nickels

It is requested that you advise this office at what prices the Philadelphia Mint can furnish the bags. The latest estimates of the Mint for furnishing bags of the sizes named are as follows:

No. 1,	17	cents	each.
3,	11	"	"
4,	6	"	"
6,	3½	"	"
7,	2½	"	"

Chief of Division of
Bookkeeping and Warrants.

Bureau of the Mint,
July 16, 1926.

Respectfully referred to the Superintendent, U.S.Mint, Philadelphia, for report and return to this office.

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 16, 1924.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The following is submitted in reply to 7th paragraph of your letter of July 15th, relative to your May accounts:

Assay coin bar from Mint Bureau, in May included:

	Gold	Silver	Total
Value coin from Philadelphia Mint -	$ 720.00	$ 42.00	$ 762.00
" " " Denver " -	670.00	11.00	681.00
" " " San Francisco " -	400.00	65.60	465.60
	1,790.00	118.60	1,908.60

Your Transcript sent the Treasurer on May 25th, as regards the above items, shows:

Receipts -	Denver Mint -	Bullion Fund - - - - - - -	$681.00
	San Fran. " -	" " - - - - - - -	465.60
	Phila. " -	Recoinage " - - - - - - -	118.60
Payments -	T/F	Spl. As. Bln.- - - - - - -	118.60

Suggested transcript entries:

Receipts -	Denver Mint -	Bullion Fund - - - - - - -	$670.00
	" " -	Recoinage " - - - - - - -	11.00
	San Fran. " -	Bullion " - - - - - - -	400.00
	" " " -	Recoinage " - - - - - - -	65.60
	Phila. " -	" " - - - - - - -	42.00
Payments -	T/F	Spl. As. Bln.- - - - - - -	42.00

The suggested treatment would eliminate the discrepancy mentioned in Bureau letter of July 13th.

Respectfully,

M M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

July 17, 1923.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith returned find papers pertaining to the General Accounting Office settlements of the February and March accounts.

The matter of suspension on travel voucher of James Lewis Hore has been taken up with the General Accounting Office and no action need be taken by you unless further advised.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

July 20, 1926.

To All Mint Service Institutions.

Gentlemen:

Under separate cover is being forwarded a supply of new standard form "Schedule of Disbursements" for use in lieu of Mint Service form No. 53 - "Paid Vouchers". If they arrive in time please use for the July accounts, and thereafter. Herewith find a copy with sample entries. The column headed "Paid in Cash" is memorandum only, for convenience in balancing cash accounts where payments are made partly in cash instead of entirely by check.

Respectfully,

M. Th. O'Reilly

Acting Director of the Mint.

B-S.

RG104 Entry 235 Vol 470

July 20, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Division of Bookkeeping and Warrants has referred several July certificates of deposit to this Office because of insufficient information thereon to enable them to give correct treatment. One just received is #88341, July 13th, $731.20, Guatemala gold coinage charges.

Please refer to the Bureau's recent letter on this subject.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F

RG104 Entry 235 Vol 470

July 21, 1926.

Superintendent U. S. Mint,
Philadelphia, Pa.

Sir:

There are enclosed for your file and use duplicate and triplicate of contracts for furnishing supplies and service to your Mint during the fiscal year 1927, the originals of which have been forwarded to the General Accounting Office:-

Philadelphia Towel Supply and Laundry Co.
John McKee (Service)
American Engineering Co. (Castings)
Standard Ice Manufacturing Co.
Thomas Brothers Company (Charcoal)

Respectfully,

N. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 25, 1926.

Superintendent, U. S. Mint,

Philadelphia, Pa.

Sir:

Herewith please find duplicate and triplicate of contracts Nos. T2m-1, 5, 9, 10, and 11, the originals of which will be sent to the General Accounting Office.

Please forward, for attaching to, and support of, contract with the Zurn Co. for engine oil, statement of adequate reasons for not accepting any of the three lower bids.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 23, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Congress has authorized the destruction of useless papers, documents and records, located in your institution, and described in that part of the Report (H.R. No. 1409, 69th Congress, June 8, 1926) pertaining to your institution, shown in the enclosed clipping from the Report.

Please prepare this material for sale to the highest bidder, and take the amount into your account as proceeds of government property sold, covering the sum into the Treasury as a miscellaneous receipt.

The Chief Clerk of the Department has requested that you make a report to this Bureau which will later be sent to the Congressional Committee, showing the weight of material sold and the amount received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 23, 1926.

Superintendent, U. S. Mint,
Denver, Colorado.
Philadelphia Pa

Sir:

The Budget Bureau has called for the estimates of appropriation amounts required for the fiscal year 1928 and it is requested that you submit your estimates (one copy only) to this office not later than August 7th. (To reach the Bureau not later than August 7)

The Secretary directs that all offices endeavor to the utmost to reduce the estimates of appropriations and expenditures to the lowest possible minimum consistent with requirements ~~of~~ for efficiency.

As heretofore, data are required for three fiscal years; current, past, next.

The estimates for personal services should be submitted as per the sample form enclosed in letter of this Bureau dated July 14, 1925. The detailed figures in each column must be consistent with the corresponding column totals. that is, when the several average compensations (for the Year) are multiplied by the several average numbers receiving such compensations and the resulting amounts are totaled, the expenditure total will be obtained. Employment for fractions of a year will be stated in twelfths; fractions less than one twenty-fourth will be dropped and onetwenty-fourth or over will be increased to one twelfth.

The estimates and expenditures for objects other than personal services will be prepared for each of the three fiscal years 1926, 1927, 1928, in accordance with the symbol classification prescribed by the Comptroller General in Bulletin No. 1, and supplemental Bureau instructions of February 2nd and 21st, 1924.

Careful attention should be given to the required details for each of the appropriations as otherwise delays, with further correspondence, may result.

Respectfully,

M. M. O'Reilly,

Acting Director of the Mint.

COPY

TREASURY DEPARTMENT
Office of the Secretary

Washington
July 22, 1926.

The Director
of the Mint.
Sir:

You are advised that your letter of July 21, 1926, submitting an estimate of the cost of furnishing coin bags to the Treasurer of the United States by the Philadelphia Mint during the fiscal year 1927, has been forwarded to the Director of Supply with recommendation that bags be purchased as per estimat es submitted.

By direction of the Secretary:

Respectfully,

Chief of Division of
Bookkeeping and Warrants.

Bureau of the Mint,
July 23, 1926.

Respectfully referred to the Superintendent, U.S.Mint, Philadelphia with the information that the rates above accepted were those quoted in his letter of July 20, 1926.

M. M. O'Reilly
Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 23, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendations contained in your letter of July 21 you are authorized to accept the following proposals for furnishing your Mint with graphite goods:-

Joseph Dixon Crucible Co.

	Each
Covers, --200 for #70 crucibles,	$1.50
Dipping Cups,-150 #5, regular ----	.55

Ross-Tacony Crucible Co.

Dipping Cups,-150 #1, ----------	.35
Stirrers, 150 regular ----------	.55

It is understood that the above prices are subject to a discount of 1%.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 23, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

The Director has agreed to lend to the Bureau of Standards 150 ounces of proof gold from your Mint. Will you please cause the same to be prepared and sent to the Bureau of Standards, Department of commerce, Washington, D. C. The gold will, as heretofore in a similar case, be carried by you as lent to the Bureau of Standards, as it is understood the exact quantity will be returned to you by the Bureau of Standards when the experimental work being undertaken by the Bureau of Standards is completed.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 24, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith final voucher rendered by Marsh & McLennan, in amount $5.85, for insurance charges on shipments of minor coin made during the month of June 1926, The rate 4 7/8¢ per $1,000.00 is correct, but verification of amounts shipped, and computation should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

July 27, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to invite proposals in the open market and purchase from the lowest bidder 500,000 ounces of fine silver for subsidiary coinage; the silver to be purchased in two lots at intervals of about two weeks.

Respectfully,

M. D. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 27, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Company, amount $.65, covering freight charges on one box of envelopes, Richmond, Va., to Philadelphia, Pa., June 17th, 1926, has this day been forwarded to the General Accounting Office, for settlement payable from your 1926 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.
F.

July 28, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

The bond given by the South Jersey Exposition Company to secure the Government against loss on account of delivering to the said Exposition Company a coining press to be lent to the Exposition has been approved by the Secretary of the Treasury and will be placed on file in this Department.

In accordance with the provisions of Public Resolution- No. 32 - 69th Congress (H. J. Res. 230) approved May 26, 1926, you are requested to deliver to the South Jersey Exposition Company a coining press to be used during the duration of the exposition in July, August and September, 1926, the Resolution also providing that "the loan of such exhibit shall be without expense to the United States".

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

July 28, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

The Bureau is in receipt of proposals, bearing your notation of acceptance, for supplying your institution with gas, water, and telephone services during the current fiscal year. Please forward signed copy of your letters of acceptance of each of the four proposals, as directed in Bureau letter of May 14th; these are considered by the General Accounting Office as the best evidence that bidders are furnished notice of acceptance of their proposals.

The proposal for gas service carries the sentence - "See schedule of Incandescent Burner Maintenance and form of contract attached". Please forward same - they are not attched to proposal. Presumably you use gas only for heating purposes; if so your letter of acceptance should cover only the services and rates quoted in paragraph 2 of the proposal.

Proposals of both telephone companies are returned for evidence, or your certification, of authority of the company's representatives to sign for their principals. It is noted that the invitations (?) for bids sent to the telephone companies were apparently completely filled out, even to including unit and aggregate prices, by the Mint, in advance, using prices heretofore in effect. If so, this probably precluded any possibility of receiving more favorable rates.

New contract has not yet been received covering the Police signal service, or electric current service.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

July 28, 1925.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/2/5924, June 12, 1926, Phila. to Louisville, Ky.	$10,000-nickels-	$88.82
J/6/5925, June 12, 1926, Phila. to Cleveland, Ohio	20,000-nickels	
	5,000-cents	242.02
J/6/5923, June 14, 1926, Phila. to Nashville, Tenn.	1,000-cents	27.96

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-P

July 29, 1926.

Superintendent, United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding you today by registered mail two chlorine bars weighing 20.50 and 20.75 ounces respectively, a total of 41.25 ounces.

In exchange please return granulated proof silver,(shot form), to this office.

Respectfully,

M. M. O'Reilly,

Acting Director of the Mint.

C.

July 29, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

Concerning the statement in your letter of yesterday that there were only two bids lower than that of the Zurn Co., for engine oil, I have to advise that each of the four oil contracts in this office is accompanied by a copy of the proposal of the Gulf Refining Co. whereon the quotation for engine oil is 19¢, which is the lowest of the three lower than Zurn's. Original of the Gulf Refining Company's bid is not found. Reason for not accepting this lowest bid will doubtless be required by the General Accounting Office; please forward same.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

July 31, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

Receipt is acknowledged of 41.17 ounces of granulated proof silver sent in exchange for an equivalent of fine silver from the Bureau.

Respectfully,

M. W. O'Reilly

Acting Director of the Mint.

August 2, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

Please forward to the Mint at Denver ten obverse quarter dollar dies as soon as possible. This is in confirmation of request by telephone this day.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 3, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the American Smelting & Refining Co., 300,000 ounces of fine silver, F. O. B., your Mint, ~~at~~ 63.62¢ per fine ounce.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

August 3, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

With reference to your estimates for the fiscal year 1928, forwarded with your letter of July 30, 1926, will you please forward revised estimates for the sewing women and selectors, appearing near the end of the Salaries and Wages schedule? The schedule now in the office appears to be inconsistent as between the three years concerning the item of ten sewing women, while for the fiscal year 1926 no sewing women at $3.50 per diem are indicated although a number were employed.

It is noted that no expenditures are indicated under the symbol 0200, stationery and office supplies; please advise where you included materials, listed in General Accounting Office Bulletin No. 1, "Classification of Objects of Expenditures", under symbol 0205. Information is also requested as to the materials included in your estimates as "cleaning supplies" and "coining supplies" under symbol 0280.

Respectfully,

M. McReelly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

August 3, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The new method of transferring to the "Civil Service Retirement and Disability Fund", retirement deductions from the compensation of employees, of which you were recently advised, requires reapportionment of the Salaries and Wages appropriations. In addition, the Department has directed compliance with a requirement of the Director of the Bureau of the Budget that -

> "A sum not less than two per cent of the total amount expended for the salaries of the entire Executive Civil Service of the Government, except temporary employees of the field service, from appropriations available for salaries during the fiscal year 1927, will be reserved to be covered into the surplus fund of the Treasury.
>
> "The necessary reduction in personnel to accomplish this saving will be made by omitting such new appointments to fill current vacancies as will result in an actual saving equal to two per cent of the amount expended for salaries in each department and establishment from appropriations available for such expenditure during the fiscal year 1927. No employee will be discharged, demoted, or reduced in salary for the sole purpose of effecting this saving."

It is highly probable that no vacancies will occur at some of the smaller institutions of the Mint Service, therefore some of the larger institutions will be called upon to carry savings of more than 2%. If vacancies do occur at the small offices this Bureau will consider the necessity of immediately filling such vacancies, on the basis of a showing by the Assayer in Charge of the actual need and our own knowledge

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of the local situation. To the extent of their ability the small offices will be expected to care for their own share of the 2% savings. At the large offices vacancies which cannot remain unfilled should be filled, so far as practicable, from employees already in the service, leaving the actual vacancies at the most convenient points. If it is considered necessary to fill vacancies by new appointees the necessity therefor should be fully set forth in recommendations to the Bureau.

On the above basis your Salaries and Wages appropriation has been reapportioned and reserved as below. It will be noted that the earlier quarters of the fiscal year have been assigned more than one fourth of the available total; this is to cover possible needs rather than expected actual requirements. Amounts unused in one quarter will be available for following quarters. No encumbrances should be created in one quarter which will encroach upon subsequent quarter's allotments. If developments warrant a change in the apportionment full explanation of such developments should be given the Bureau, and no liabilities may be created on the basis of the proposed change until authority therefor has been received by you from the Bureau.

Salaries and Wages,

Mint at Philadelphia, 1927.

Apportionments	
Quarters	Amounts
1st	$153,000.
2nd	152,000.
3rd	145,000.
4th	130,000.
Reserve	20,000.
Total	600,000.

Promptly after the close of each quarter you will report to the Bureau the amount of actual savings made during the quarter as the result of not filling vacancies, of lapses, etc.; these reports will form

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the basis of the reports which the Bureau must submit to the Treasury Budget Officer. Each quarterly report should show:

1 - The total amount lapsed (or saved) during such quarter by reason of vacancies remaining unfilled from prior quarters.

2 - Detailed amounts saved by reason of vacancies occuring during the quarter for which the report is made, giving name of position, name of former incumbent, rate of pay, period during which vacancy continued, and amount saved during the quarter, for each position involved, with total for the quarter.

3 - New positions filled and old positions refilled (if any), each specifically designated, giving name of position, name of appointee, rate of pay, and date employment began.

Please take steps to insure that the reports are not overlooked.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-S.

RG104 Entry 235 Vol 470

August 3, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

The sample coin bag submitted by you with your letter of August 3, marked No. 2, has been shown to the Treasurer's representative, and has been returned to the Bureau approved as to quality.

Respectfully

D. W. Bailey

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 4, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Reading Company, amount 90¢, covering freight charges on one barrel of Soda, New York to Philadelphia, June 21, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1926 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

F.

RG104 Entry 235 Vol 470

August 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Explanation is requested of what appears to be a discrepancy between figures appearing on form 61-A for the June quarter and form 474-A for the same quarter. On form 61-A the domestic gold coin purchased as redeposit, combined with the assay coin transferred, totals, in ounces 94.431, and in value $1,952.07. On form 474-A the ounces are stated as 94.377, with value $1,950.95; the differences are .054 ounces and $1.12.

On form 474-A for the June quarter the transfer value of nickel coin received is given as $7,756.00, with recoinage value $7,519.45, and loss over transfer value $434.30, giving discrepancy of $2.25.

Your annual report forwarded July 29th did not include number and fineness of ingots made for foreign coinage. Please forward this information for use in preparation of table similar to that at foot of page fourteen of the 1925 Annual Report of the Director.

Reference is made to page four of your annual report forwarded July 29th, item, silver coinage ingots made and ounces passed. Apparently one figure has been left out of the quantity passed, or the decimal point misplaced. Please advise as to the correct figures. In this connection, please note that figures used in the Director's Report (page 14) for gold and silver ingots melted and passed are stated in fine ounces instead of standard ounces.

Please refer to the Bureau's request for annual report, and submit any available information concerning special or souvenir coins melted.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-S.

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August 6, 1926.

To All Mint Service Institutions.

Gentlemen:

Herewith find circular letter of the Undersecretary of the Treasury, dated July 29, 1926, relative to deposit in the Treasury of all moneys received during the past fiscal year on account of the public service.

Please forward to this office at an early date your reply thereto.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-S.

RG104 Entry 235 Vol 470

August 6, 1926.

Sir:

I am inclosing letters received today from the Department of the Interior through the Chief Clerk of the Treasury Department asking for a report on leave of absence of certain employees already retired.

Please attach a separate statement to each letter and return to the Bureau, and do not mark the inclosed forms.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

August 6, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of August 5th, you are authorized to purchase from Shoemaker & Busch, Inc., 2 barrels (approximately 500 pounds each) of lump carbonate of ammonia at 13¢ per pound, this being the lowest of three bids received of four bids asked.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

August 6, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages, Mint at Philadelphia, 1927	$50,000.00
Contingent Expenses, Mint at Philadelphia, 1927	4,000.00
Total	54,000.00

Respectfully,

M M O'Reilly

Acting Director of the Mint.

P.
F.

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August 6, 1926.

Attached:
State Department Inquiry relative to Peruvian Coinage.

Respectfully referred to the Superintendent, U.S.Mint, Philadelphia for report and return to the Bureau with information as to the cost of executing the proposed coinage.

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Bureau has just received from the Division of Bookkeeping and Warrants a certificate of deposit No. 88760, dated July 31, 1926, covering into Treasury $85.00 collected by you on account of coin bags furnished the New York Assay Office. Information on this certificate of deposit as to appropriation and amount to be credited to each, reads as follows:

"Salaries & Wages, $72.25
"Contingent Exp, 12.75"

As heretofore advised, the name of the appropriation should be given in full with year, since the Division of Bookkeeping and Warrants cannot feel warranted in supplying missing data, even though in the majority of cases their assumption might be correct.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

August 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of August 7th, and for the reasons stated, you are authorized to purchase from M. Segal 10 dozen pairs of horsehide gloves at $6.45 per dozen pairs, this being the lowest of three bids received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

August 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In reply to your letter of August 5, 1926, concerning classification of expenditures under the Contingent Appropriation, please be advised that cleaning supplies, as specified under symbol 0205 in General Accounting Office Bulletin No. 1, should be recorded under master symbol 0200, notwithstanding that there is no separate column therefor in the Register of Disbursement Classification. The items in question, which for 1926 total $826.40, will be so reported by us in the 1928 Estimates. Please note that symbol 0205 is subsidiary to symbol 0200 and that the items indicated under symbol 0205 should not be classified under master symbol 0280, notwithstanding that there is a heading "Miscellaneous Supplies" under symbol 0284. This latter classification covers only such miscellaneous supplies as can not be elsewhere classified.

The coining supplies (later stated as coin cleaning supplies) reported by you under symbol 0280 will be included, in our submission of the 1928 Estimates, under master symbol 0280; reference to the classification bulletin shows that they properly come under subsymbol 0282.

It is suggested that the employee who classifies purchases carefully reconsider the directions given in bulletin No. 1, also correspondence pertaining to the subject, with a view to more accurate classification during the current and subsequent fiscal years. It should be noted that the master symbols, indicated by heavy type, govern all articles listed thereunder even though there are subsymbols indicated in light-face type; and that articles properly classifiable under one master symbol should not be stated under another master symbol merely because the disbursement classification register does not provide a separate column for each classification. A miscellaneous column is provided in the disbursements classification register for items that do not have separate columns.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

August 10, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the following named firms fine silver, F. O. B., your Mint, at the rates indicated per fine ounce:

United Metals Selling Co.	50,000 fine ozs	@ 62.47¢,
United States Smelting, Refining & Mining Co.	75,000 fine ozs	@ 62.50¢,
American Smelting and Refining Co.	75,000 fine ozs	@ 62.50¢.

Respectfully,

A. M. O'Reilly

Acting Director of the Mint.

August 10, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please cause to be prepared and forwarded to the Mint at Denver 15 Obverse Quarter Dollar Dies.

Also please forward Two Dozen Nickel Collars for large presses to the Mint at Denver.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 17, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of June 1926.

One copy of the Bullion Account Current is returned with request that it be amended. In the account "Coin for Recoinage" the gold (recoinage value) credit side, transferred to Bullion fund should be 21,850.23, with 1.60 surplus recoinage value gold shown on the debit side. When there is a recoinage gain it is first manifest in the Recoinage Fund assets, with contra revenue liability, and the natural procedure would be to report to the Treasurer such increase in the Recoinage Fund, relieving that Fund and increasing the Bullion Fund when the assets are transferred. On page 1, value of gold "Recovered from deposit operations" should be 818.68 instead of 818.66.

The method of stating the following items in the "Bullion Fund Depositary Account" and in the "Cash" account is not understood: $847.77;$10,407.78;$9.08. In both accounts they are stated as payments to the Treasury as revenue, with showing as receipts in the "Cash" account. If the checks were issued and certificates of deposits procured simultaneously with taking the purchased bullion into the accounts the items need not have appeared in the "Cash" account. In any event they should not be shown as paid twice (by check and in cash). Probably the three items should have been shown, in the Depositary account, as checks issued in exchange for cash, which treatment seems to be supported, as regards the $10,407.78, by the placement of this item on the left hand side of the "Cash" account. If so, the other two items should have been similarly placed, in both accounts.

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Attention is invited to the method of stating the charges on special assays of bullion. Duplicate special assay slips are being supplied to support your accounts, carrying indication of two classes of charge, a melting charge and, presumably an assay charge. Reference to the table of charges, paragraphs 7 and 8 shows that a single charge is applicable to assays of bullion - no segregation being prescribed, and it is requested that future special assay slips be made out on this basis.

As regard charges on rejected deposits, reference to the table of charges, paragraph 3, shows that these deposits are subject to payment of such charges as have been incurred up to the time of rejection. Ordinary deposits of bullion do not carry an assaying charge, therefore the charges ordinarily incurred at the time of rejection are only the melting, and possibly toughening, charges. Rejection of deposits does not necessarily contemplate furnishing the depositor with a certificate of assay. If he desires a certificate of assay, then the the rejected deposit should be converted into a special assay, and charges be imposed under paragraph 7 or 8. If the depositor does not request a certificate of assay, he may be merely informed of the reason for rejection, and pay the melting charges On rejected deposits, special assay slip (form 518) should not be issued. Regular assay report (form 39) should be used, with indication of the charges imposed, and those charges should be scheduled on the abstract sheet following the monthly total, with showing of the total of all "Charges on Bullion Deposits" as carried to the face of the regular account current. If charges on a rejected deposit of one month are not collected until the following month, such charges should also be included with others on the abstract sheet, in order that the total thereon shown may agree with the total amount carried to regular account current. The amount of $4.00 evidenly collected in June for May rejected deposit No. 5495 has been placed on abstract sheet with rejected deposits Nos. 5589 and 5650. If preferred, the various items making up the total carried to the account current may be shown

individually, and aggregated, on the "Schedule of Collections" form 1026, instead of on the bullion abstract sheet.

Schedule of collection, form 1026, is returned for amendment as indicated. As previously explained, this form is intended as a schedule of items, with their totals, that are carried to the face of the regular account current in aggregate. All items covered by one of the miscellaneous receipt sub-heads, as printed on the left-hand margin of the regular account current, should be placed on the pertinent line (in total) instead of being stated individually on different lines. The regular account is also returned for amendment.

One copy of the special deposit account current is returned for amendment of the "cash account", on reverse side.

On deposit No. 5660 in the name of Wm. Losse, parting and refining charges are imposed at the 4½% rate instead of 2½%, making overcharge of $1.39.

Voucher No. 707 is in favor of American Smelting and Refining Co. for treatment of 13.1395 tons sweeps at $62.03 per ton, $815.04. An overcharge of $2.50 per ton, $32.85, should be refunded. The accepted proposal includes as one of the items of charge "5% of the gross value of metals in excess of $100 up to $750 per ton", this charge is computed on the value in excess of $50 per ton, giving the overcharge of 5% on $50, or $2.50, per ton.

It is noted that on this sale, sweeps containing metal constituting part of the Treasurer's cash (M & R Dept.) were combined with revenue (DMR) sweeps. Judging from the mint assayer's report the revenue sweeps were much more valuable, proportionally, than the bullion fund sweeps. Since the two lots were combined in the purchasers returns the amount of revenue properly accruing to the Government cannot be accurately determined. This should be the net proceeds of the DMR sweeps exclusive of expenses. Your contingent appropriation was charged with the cost of treating the revenue sweeps, $91.00, an expense not properly chargeable to any appropriation. The return to the bullion fund from this sale was additionally penalized as also the contingent appropriation, by reason of the fact that the charges for working the sweeps, separately considered, would have been materially lower for the M & R lot and correspondingly higher for the DMR lot, because the latter were richer. It is noted that a $25. sampling fee was saved by combining these lots of sweeps; however, your contingent appropriation was erroneously charged with more than $100. in the process. It is not possible to combine sweeps from the

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Philadelphia, -4-.

M & R department, Coining Dept., and deposit division, and comply with the laws governing appropriations, revenues and wastages; separate returns must be had for each division, as heretofore.

Proposals accompanying Vos. 188 and 189 of the Minor Coinage Metal Purchase Account are herewith returned for the signature of the superintendent in the certificate "I have satisfied myself ***".

Vos 225, 226 and 227 are herewith returned for the designation in the first certificate of the capacity in which various persons sign for the postmaster.

On the May absence report John Williams, helper at $5.36 per day, is charged with 1/4 hour absence without pay; pay does not appear to have been deducted on either pay roll for the month of May, and the item is not included in the cumulative figures carried on the June absence report.

Copy of receipt given the Franklin Institute for moneys collected is returned for inspection; apparently one instead of two ounces proof gold was sold. It is suggested that, on the future copies of similar receipts that are filed with the accounts, notation be made of the proper division of the proceeds.

Immediate reply is requested as the accounts are due at the General Accounting Office on the 20th.

Respectfully,

M M. O'Reilly

Acting Director of the Mint.

P/F.

RG104 Entry 235 Vol 470

August 17, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a badge received from the Internal Revenue Bureau. The Internal Revenue Bureau would like to know the cost of manufacturing one thousand of these badges.

It is suggested that the badges be made in a shell form, which would make them much lighter than the sample, with the exception of the parts of the badges which come in contact with the catches or pins where the soldering is done.

The light weight badges you made within the last year have been satisfactory except for the reason that the pins continually fall off.

In making an estimate of the cost of one thousand of these badges, please advise the Bureau if anything can be done to make the soldering of the pins more secure.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 18, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding to you today by registered mail 33.00 ounces standard gold scrap and 5.14 ounces gold cornets, total gold value, $720.00. There are also forwarded 98.649 ounces silver coin scrap, of which 91.0937 ounces (value $106.00) belong to the S. S. Dollar account and the balance of 7.5552 ounces to the subsidiary account.

The following accounts should be credited to San Francisco, Denver and Philadelphia respectively, being the values of metals resulting from special assay coins forwarded to the Bureau up to and including June 30, 1926:

	San Francisco	
Standard Silver Dollars,	56	$56.00
	Denver	
Standard Silver Dollars,	40	40.00
	Philadelphia	
Gold, 54 Double Eagles, 16-1/4 Eagles		720.00
Standard Silver Dollars, 10		10.00
Subsidiary, 14 Dimes, 16 Half Dollars		9.40

Please proceed to make these entries without formal transfer, and notify San Francisco and Denver when they have been made.

Respectfully,

Jn. M. O'Reilly

Acting Director of the Mint.

August 16, 1926.

Sir:

I am inclosing a copy of a letter received today from the Division of Appointments, Secretary's Office, relative to retirement. You will note from this letter that melters, helpers and firemen, who are engaged in occupations which expose them constantly to extreme heat, are subject to retirement at the age of 62 years.

It will, therefore, be necessary for you to review at once your personnel list and forward to the Bureau your recommendations for the continuance in the service of the men in these classes who have passed 62 years and have had no extension, and in future to observe the usual requirements in anticipation of those who will reach the age of 62 years within the prescribed time by sending in your recommendations for their retention or retirement.

It may be that you have already forwarded your recommendations for retention for those to whom this decision will apply. If not, please attend to it so that we may legalize their continuous employment.

A copy of this letter is being sent to all institutions.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

August 18, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith please find two copies, duplicate and triplicate, of approved contract for supplying your institution with rolling mill oil during the fiscal year ending June 30, 1927.

Respectfully,

M. M. O'Reilly

Acting Director of the mint.

F-S.
Encl.

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August 18, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/7/7436,	July 10, 1926,	Phila. to Chicago, Ill.	$25,000.	cents	$654.65
J/7/7435,	May 29, 1926,	Phila. to Memphis, Tenn.	2,000.	cents	64.19
J/7/7432,	July 8, 1926,	Phila. to Detroit, Mich.	20,000.	nickels	168.76
J/7/7430,	June 30, 1926,	Phila. to Louisville, Ky.	10,000.	nickels	88.82

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-A

RG104 Entry 235 Vol 470

August 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

As soon as practicable after the end of this month will you please forward a detailed schedule of outstanding unliquidated encumbrances against your 1926 Contingent Appropriation? The total thereof should check with the balance as determined by considering encumbrances set up, adjustments thereon, and liquidations, as reported to the Bureau month by month during the year.

In the mean time, it is suggested that effort be made to liquidate, this month, items now remaining unpaid.

Respectfully,

M. M. O'Reilly

F-8. Acting Director of the Mint.

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August 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Early in July the Comptroller General directed that "hereafter, for employees receiving salaries on a monthly or annual basis, only one pay roll for each month will be required to be submitted to the General Accounting Office, and the total amount of the retirement deduction for each month will be deducted on such monthly pay roll. The mid-month payment to such employees shall be the amount in even dollars next below the amount due after deduction for the retirement fund. Until a special form of receipt is prescribed for use in making the mid-month payment temporary receipts may be taken on the regular pay roll form or on forms which may be available in the several departments and establishments." Direction was also given that 3½ per cent of the compensation of each employee subject to the retirement act be deducted in accordance with Government salary tables issued in July, 1926, which were then being printed.

It is understood that the mid-month memorandum roll plan has as its object the saving of auditing work.

In view of the fact that most Mint Field Service employees' compensation is on a per diem instead of per annum basis, it was thought that continuation of our past practice of preparing a complete pay roll for the middle of the month would probably be more satisfactory than using a mid-month memorandum roll, with a final single complete roll for the entire month to be furnished to the General Accounting Office. At that time the representative of the General Accounting Office agreed that we might continue past practice, at least for the time being. No further instructions have been received from the General Accounting Office. However, since the complete salary tables have been received, it has been found that a number of both per diem and per annum rates affecting the Mint Service are not contained therein, and the question has presented itself as to whether it would be more advisable to wholly disregard the new Government salary

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tables issued by the General Accounting Office (which have as a basis the mid-month memorandum roll) or whether we should conform to the mid-month memorandum roll plan and use the salary tables as printed, with such additions as are necessary to cover our requirements. It is noted that the new salary tables contemplate no adjustment of the monthly payments where the per annum totals do not evenly divide by 12, with consequent loss of 4¢ or 8¢ per annum in those instances to the employees concerned.

If we should continue to use a completely separate pay roll for each half of the month, it will probably be necessary for each mint to prepare its own compensation schedules, and that copies thereof be furnished the Bureau and the General Accounting Office for use in auditing rolls.

Will you please let the Bureau have, at an early date, your opinion of the practicability and desirability of using the memorandum mid-month pay roll plan, with reasons therefor, as compared with continuing previous practice?

Respectfully,

M. W. O'Reilly

P-S.

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Check forwarded with your letter of August 6, 1926, against the Salaries and Wages Appropriation for July retirement deductions, was forwarded by this office to the Disbursing Clerk of the Bureau of Pensions on August 7th. It is requested that in the future, similar checks be forwarded by you direct. Since your pay rolls and individual payroll vouchers constitute the supporting vouchers for retirement deduction checks, it is suggested that in the future such checks be drawn for the amounts covered by the vouchers pertaining to each month's accounts. This will avoid overlapping between payments and supporting vouchers, as reported to the General Accounting Office month by month.

Respectfully,

M M O'Reilly

F-S. Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

On August 7th the Superintendent of the Assay Office at New York advised the Bureau that, in reply to a letter of the Bureau of August 6th accompanying an inquiry from the Bureau of Pensions regarding Joseph Brown, retired August 20th, 1920, the blank had been forwarded to your Mint for information prior to December 18th, 1911.

The Bureau does not appear to have received the papers in Mr. Brown's case. It will be appreciated if you will forward them at your earliest convenience.

Respectfully,

M. M. Leach

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 18, 1926.

Sir:

I am inclosing letters received today from the Department of the Interior through the Chief, Division of Appointments, Treasury Department, asking for a report on leave of absence of certain employees already retired.

Please attach a separate statement to each letter and return to the Bureau, and do not mark the inclosed forms.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

August 20, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Bureau is in receipt of your letter of August 19, 1926, concerning your accounts for the month of June, 1926.

As regards the Regular Account Current it is noted that collection item of $4.00 was removed by you from the line "Charges on special assays of ores and bullion" and combined with the amount shown on line "Charges on bullion deposits". The $4.00 in question has been restored, in this office, to the line for stating special assay charges, since it is noted from the filed assay slips that one of the items evidently was actually a special assay of bullion. This gives a total on the line for special assay charges of $13.00 received and $13.00 deposited in the Treasury.

In amplification of the explanation of the overpayment for treatment of sweeps on voucher No.707, please note that since the gross value of sweeps per ton was $521.05 the excess thereof over $100.00 per ton was $421.05, on which the 5% charge should have been computed. This 5 per cent charge was computed on $471.05 (the value in excess of $50.00 per ton), giving the overpayment of $32.85, as stated in Bureau's letter of August 17, 1926.

Your request for suggestion of a remedy to adjust the erroneous charge to the Contingent Appropriation for treatment of D.M.R. sweeps is noted. Since the several lots of sweeps were apparently mixed prior to sampling by the purchaser, no method is known of determining what the proceeds of the D.M.R. portion might have been had it been separately sold; neither do we know what basis might have been used by the purchaser for imposing treatment charges on the D.M.R. sweeps. The ap-

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propriation has been overcharged and an equivalent unknown amount overdeposited in the Treasury as a miscellaneous receipt. In view of these conditions it is probable that any attempt to make adjustments would only stir up further difficulties.

Respectfully,

W. M. O'Reilly,

F-S.

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 20, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please prepare and forward to the Mint at New Orleans ten ounces of proof gold.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 25, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy of a letter received today from the Minister of Guatemala requesting the coinage of 40,000 20 Quetzal gold pieces at your Mint. This letter will be authority for you to proceed with this coinage at your earliest convenience.

It is understood that the Equitable Trust Company of New York will receive and make payment for the coins at the Mint and that the charge for this coinage will be at the rate of $25.00 per 1,000 pieces.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 25, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please send us a Coolidge medal in bronze. You will find a $1.00 bill inclosed.

Respectfully,

D. D. Bell

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 25, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/7/7992,	July 10, 1926,	Philadelphia to New Orleans, La.	$ 5,000.	cents	$179.25
J/7/7994,	July 24, 1926,	Philadelphia to Birmingham, Ala.	1,000.	cents	28.65
J/7/7995,	July 13, 1926,	Philadelphia to Detroit, Mich.	10,000.	cents	241.20
J/7/7996,	July 14, 1926,	Philadelphia to Cleveland, Ohio.	10,000.	cents	199.80

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-M

RG104 Entry 235 Vol 470

August 28, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by Marsh & McLennan, in amount $8.04, for insurance charges on shipments of minor coin made during the month of July, 1926. The rate 4 7/8¢ per $1,000.00 is correct, but verification of amounts shipped, and computation should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

F.

RG104 Entry 235 Vol 470

August 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Bureau is in receipt of a letter from the Treasurer of the United States stating that he will require the following coinage from your Mint for the remainder of the calendar year regardless of the balances you now have on hand:

Quarters - - - - - - - - -	$3,500,000.
Dimes - - - - - - - - - -	3,500,000.
Nickels - - - - - - - - -	2,000,000.
Cents - - - - - - - - - -	1,500,000.

It may be physically impossible for you to coin this exact amount. Please make the necessary preparations, however, to undertake to accomplish this coinage as nearly as possible.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 31, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the Equitable Eastern Banking Corporation, F. O. B., your Mint, fine silver as follows:

100,000 fine ounces at $0.6255 per fine ounce,
200,000 fine ounces at $0.6260 per fine ounce.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

August 31, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming our telephone conversation of today, please forward to the United States Mint at San Francisco ten obverse and five reverse quarter dollar dies, ten obverse and ten reverse dime dies, ten obverse nickel dies, twenty obverse and fifteen reverse one-cent dies, and six medium dime collars.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 1, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In reply to your letter of August 31, 1926, please be advised that contracts should be numbered as per directions heretofore given, without regard as to the source of the funds from which payment is to be made - either from appropriation, revolving fund, or otherwise.

The purpose of the numbering system is to provide for filing in such manner that ready reference may be had to the contracts without the necessity of referring to remote files, as is the case when contracts are filed with one of the vouchers in payment.

Respectfully,

M. M. O'Reilly

F-S. Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the Equitable Eastern Banking Corporation, F. O. B., your Mint, fine silver as follows:

60,000 fine ounces at $0.6265 per fine ounce,
140,000 fine ounces at $0.6270 per fine ounce.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming our telephone communication of today, please forward to the United States Mint at Denver five obverse dime dies, fifteen pairs nickel dies and thirty pairs one-cent dies.

Respectfully,

M. W. Neally

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 2, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding today by registered mail a package containing gold scrap sent to the Bureau by Mr. Howard L. Rumberger, General Delivery, Williamsport, Pa. Mr. Rumberger has been advised that his letter, together with the package, has been forwarded to you.

I am inclosing a copy of our letter to Mr. Rumberger.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 3, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of July 1926.

One copy of the regular account current is herewith returned for correction as per pencil notations thereon, both face and back. The records of this office indicate a deposit of $85.00; Salaries and Wages, 1927, $72.25, and Contingent Expenses, 1927, $12.75, by certificate of deposit No. 88760, dated July 31, 1926. Letter of advice, Form 550-A, was received at the time the deposit was made. Please note that deposit of unexpended appropriation balances should be included in the column with other "Treasury Deposits".

From 1026, Schedule of Collections, is also returned for correction as shown by the pencil notations.

Kindly forward to the Bureau copy of the Special Deposit Account Current as only the original was received with the other papers forwarded August 20th.

The average cost per fine ounce of silver coinage bullion, form 193, has been corrected to $.66,494,867, instead of $.66,763,946 (June average).

The total of the "cost" column under "Disposition", form 193, minor coinage metal - nickel, has been changed from $107,376.51 to $107,779.98.

Philadelphia Mint,

"Schedule of Disbursements", form 1024, has been amended by interlining the amounts deposited as unexpended balances and changing the totals to agree with the amounts carried to the "Disbursements" column of the regular account current. It may be well, in future, to list checks of this nature on the Schedule of Disbursements, but following the total of actual disbursements and as memoranda only, for information of the Check Accounting Division of the General Accounting Office.

Receipt from the carrier for bars and cash delivered on deposit No. 44 has not been found; please forward same.

Deposit certificate No. 534, is herewith returned with request that the space on face thereof regarding the method of delivery be signed by responsible officer.

It is noted that the rate of "Bar Making" charge is omitted from the assay reports. As this is necessary in computing such charges kindly include same on the reports in the future.

Assay report No. 233 is incorrectly added, in that the melting charge $1.40, which is correctly shown thereon, and parting and refining charge $34.16 are totaled $35.16 instead of $35.56. The melting charge is carried to the abstract sheet as $1.00, thus making a 40¢ short charge on this deposit.

Voucher No. 734 in favor of Horace T. Potts & Co. includes 352 pounds sheet steel at $5.10 cwt. Morris, Wheeler & Co. bid 5¢ per pound on this item, making a difference of 35¢. Information is requested (a separate sheet for attaching to voucher) as to the reason for accepting other than the lower bid. It is noted, in this connection, that the Potts Co. offered a discount of 2% which brought their bid 1¢ lower than that of Morris-Wheeler whose proposal carries no offer of discount; however, the latter offered 2% discount (on voucher #733) for the other items awarded them as a result of this proposal, and if the discount was available on the item in question Morris-Wheeler's bid would be the lower of the two.

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Philadelphia Mint.

Vo. 748, Bridgman Company, has two proposals attached, with notation on the bid of the Keystone Supply & Mfg. Co. that it was accepted as to item No. 3. Reference to the bid of Bridgman Co. shows it to be less than the bid of the Keystone Supply & Mfg. Co. for this item. Although there is no voucher with this months accounts payable to the latter company, attention is invited to the need for explanation when the voucher is submitted.

Proposal of McArdle & Cooney Inc. attached to voucher No. 755 does not show the certification "I have satisfied myself *****". The proposal is returned with request that this certificate, properly signed be noted on the voucher.

Vo. No. 764, payable to The Midvale Company, has a notation on the face thereof reading "½ of 1% discount if paid within ten days" (from date of invoice); the invoice is not present, but delivery July 2 and payment July 12 are indicated, no discount being taken. Explanation should accompany the voucher.

Vos. Nos. 1, 5, 6, 7, 11, and 16, accompanying the special deposit account, payable to the Postmaster, are returned herewith for designation, in the certificate of the payee, of the capacity in which the representative of the Postmaster signs.

Vos. 1, 4, 5, 6, 9, and 10, regular account, are herewith returned for designation, in the certificate of the payee, of the capacity in which the representative of the Postmaster signs.

Attention is invited to Bureau letters of Sept. 15, 1925 and July 29, last, wherein it was requested that the vouchers be numbered in sequence regardless of appropriation (name or year) from which payable. The sample form accompanying letter of July 29 will also show that a new series of numbers should have been inaugurated beginning the new fiscal year. Your July voucher No. 735 should have been numbered 1. Please use the new series exclusively beginning with August. There should be a separate series of voucher numbers for each account symbol - 14,087, 15,089, and 15,514 - beginning with the first voucher paid in July of each year.

Respectfully,

M. McArdle

Acting Director of the Mint.

F.

F.

RG104 Entry 235 Vol 470

September 4, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In response to the recommendation contained in your letter of September 3rd, you are authorized to accept the proposal of the Scovill Manufacturing Company to supply your Mint with 100,000 pounds of standard U. S. 5¢ nickel blanks at 52 1/2¢ per pound.

It is understood that of the three firms invited to bid, but one, the Scovill Manufacturing Company, responded.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 4, 1926.

Superintendent, U. S. Mint, Philadelphia,
Superintendent, U. S. Mint, San Francisco,
Superintendent, U. S. Mint, Denver,
Superintendent, U. S. Assay Office, New York.

Sir:

Early in July the Comptroller General directed that thereafter, for employees receiving salaries on a monthly or annual basis, only one pay roll for each month will be required to be submitted to the General Accounting Office, and the total amount of the retirement deduction for each month will be deducted on such monthly pay roll. The mid-month payment to such employees shall be the amount in even dollars next below the amount due after deduction for the retirement fund. Until a special form of receipt is prescribed for use in making the mid-month payment temporary receipts may be taken on the regular pay roll form or on forms which may be available in the several departments and establishments." Direction was also given that 5½ per cent of the compensation of each employee subject to the retirement act be deducted in accordance with Government salary tables issued in July, 1926, which were then being printed.

It is understood that the mid-month memorandum roll plan has as its object the saving of auditing work.

Since the Mint Service field institutions have both per annum and per diem employees, the latter predominating, it was thought that continuation of our past practice of preparing a complete pay roll for the middle of the month would probably be more satisfactory than using a mid-month memorandum roll, with a final single complete roll for the entire month to be furnished to the General Accounting Office. At that time the representative of the General Accounting Office agreed that we might continue past practice, at least for the time being. No further instructions have been received from the General Accounting Office.

When the printed salary tables were received they were found to contain both per annum and per hour rates. Since that time several inquiries have been presented as to method of using the tables, and the Philadelphia Mint was requested to consider the

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practicability and desirability of using the mid-month memorandum pay roll scheme, as well as the advisability of continuing the past practice of making a complete roll for each half month. They have reported that the mid-month memo-roll plan would save labor and time in preparation, as well as reduce the liability of error and discrepancies between rolls and absence reports.

Pay rolls for the month of September, and thereafter, should therefore be prepared and submitted to conform with the Comptroller's directions as quoted in the first paragraph of this letter. The standard forms should be used for both per annum and per diem employees, and the old Mint Service form #938 should be discontinued. Any variations in time of individual employees from the full time covered by each roll, as shown in the heading, as well as the dates of changes in status - additions, separations, increases and decreases in compensation, etc. - should be noted in right-hand margin of roll. For example, "$29.20 - 5 days overtime"; or "7 5/8 days without pay"; or "September 13th first day of duty"; or "Increased to $5.96 rate September 16th".

It is understood that the mid-month pay roll receipt will, when prescribed, take the form of a loose individual receipt which is to be returned to the employee in the envelope with his cash at the time he receipts the final monthly roll. This will tend to make easier the work of preparing the envelopes since the receipt can be counted as an equivalent amount of cash for making up the month's total shown on the final pay roll. On the mid-month roll the columns "Gross amount earned" and "Deductions" can be left blank.

If for any reason an amount payable cannot be paid by the time the pay roll is to be forwarded with the accounts, the amount due the employee (gross amount earned less deduction for retirement) should be entered in the column "Deductions - Other"; if and when it is paid the payment should be supported by an individual pay roll voucher. The retirement deductions in such cases should be included, with the other like deductions for the pay roll period, in the amount of the check drawn in favor of the Pension Bureau. The Comptroller General ruled July 31, 1925 that deductions erroneously made and carried to the retirement fund may be subsequently adjusted, preferably by inclusion of the amount, and paying same to the employee, on the next pay roll, with a request to the Comptroller' General's Office (accompanying the accounts) to restore the amount from the retirement fund to the appropriation. Since the pay rolls constitute the vouchers which support the check disbursements in favor of the Pension Bureau it is suggested that in the monthly accounts the Pension Bureau checks for which disbursement credit is claimed should be supported by the pay rolls for corresponding periods.

RG104 Entry 235 Vol 470

In your accounts, as rendered monthly, you will claim credit for only such disbursements as are represented by the pay rolls forwarded therewith. Disbursements represented by pay rolls which are not ready to be forwarded will be included in your "Balance Due United States" and indicated in "Analysis of Balance Due United States" on the line "Deferred credits - Salary payments".

For rates not printed in the new salary tables you should prepare sheets for insertion therein and forward several for use of this Office and the General Accounting Office. If the time of per diem employees is accumulated for each pay period on a daily instead of hourly basis it will be of advantage to note on the salary tables the number of days equivalent to the hours shown.

It is noted that the new salary tables contemplate no adjustment of the monthly payments where the per annum totals do not evenly divide by 12, with consequent loss of 4¢ or 8¢ per annum in those instances to the employees concerned.

Respectfully,

M. M. O'Reilly

F

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Dear Mr. Chaffin:

The Secretary's medal came today, and it is not the same finish as the one Mr. Winston now has. I am sending this back, hoping you can get the same bright clear finish, like the first one sent down.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the following named firms fine silver, F. O. B., your Mint, at the rates indicated per fine ounce:

American Smelting & Refining Co.	200,000 fine ounces	@ $0.613125
Equitable Eastern Banking Corporation	150,000 fine ounces	@ $0.6185
Equitable Eastern Banking Corporation	150,000 fine ounces	@ $0.6190.

Respectfully,

[illegible]

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 7, 1926.

To All Mint Service Institutions.

Gentlemen:

Below is being quoted for your guidance abstract of a recent decision of the Comptroller General of the United States, concerning purchases.

August 25, 1926. A-15256.

A contracting officer of the Government, being without authority to obligate the Government to pay other than the price stipulated in the lowest bid on articles complying with the specifications, where a higher bid has been accepted without a valid reason therefor, payment of no greater amount is authorized than on the basis of the lowest bid price; and if not accepted, the claim must be disallowed.

A higher bidder is on notice that acceptance by Government officer of other than lowest bid, may be questioned.

Please note that the specifications - the description in the invitation to bid - are a very important feature. Where articles are not accepted because not complying with the specifications such non-compliance must be established by information accompanying the voucher in payment for the higher-quoted articles.

Respectfully,

M. M. O'Reilly,

Acting Director of the Mint.

P-S.

RG104 Entry 235 Vol 470

September 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming our telephone communication of today, please forward to the Mint at Denver:

18 One Cent Collars for large presses;
14 Dime Collars for large presses.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Bureau is today in receipt of a certificate by the Acting Secretary of the Oregon Trail Memorial Association, Inc., covering the legal requirements preliminary to the delivery of the coins. You are now free to accept orders from the Oregon Trail Memorial Association, Inc.

For your information a copy of the certificate is inclosed.

The Acting Secretary of the Association has been advised of the acceptability of the document filed, and has been informed that you will now accept orders for the coins and make delivery to the Agent named by the Association, namely, the Equitable Trust Company of New York.

Respectfully,

N. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 6, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages, Mint at Philadelphia, 1927	$51,000.00
Freight on Bullion and Coin, Mints and Assay Offices, 1927	500.00
	51,500.00

Respectfully,

R. J. Grant,
Director of the Mint.

R. J.

RG104 Entry 235 Vol 470

September 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In reply to your letter of September 7, 1926, concerning test of sample steel for coinage dies, it is suggested that a signed copy of the reasons contained in your letter for rejection of the lower bidder's material accompany voucher in payment of the steel to be procured from the Midvale Company. These reasons appear to be adequate, and it is believed that they warrant allowance of the higher price by the General Accounting Office.

In this connection please be advised it is not essential that matters of this kind be referred to the Bureau, since the Bureau's prior authority for the purchase would not necessarily insure allowance by the General Accounting Office. When adequate reasons warrant acceptance of other than lowest bids, a statement of those reasons should be forwarded with other vouchers for the consideration of the General Accounting Office. The reasons should be fully stated since, usually, they will be the only available information as a basis for forming opinion of adequacy.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

September 8, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

In compliance with your request of the 7th instant, the Division of Bookkeeping and Warrants has been requested to place to the credit of the Superintendent of the U. S. Mint, at Philadelphia, the sum, $5,000.00, Contingent Expenses, Public Moneys, 1927.

Respectfully,

R. J. Grant,
Director of the Mint.

J.

A.

RG104 Entry 235 Vol 470

September 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the following named firms fine silver, F. O. B., your Mint, at the rates indicated per fine ounce:

United Metals Selling Co.	50,000 fine ozs	@ $0.62
Equitable Eastern Banking Corporation	100,000 fine ozs	@ $0.621875
Equitable Eastern Banking Corporation	100,000 fine ozs	@ $0.6225
Equitable Eastern Banking Corporation	200,000 fine ozs	@ $0.62375
American Smelting & Refining Co.	100,000 fine ozs	@ $0.6225
American Smelting & Refining Co.	100,000 fine ozs	@ $0.62375.

Respectfully,

R. J. Grant (ok)

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

September 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 8th, and for the reason stated, you are authorized to accept the proposal of the American Gas Furnace Company to furnish your Mint with two sets of fire brick linings for their #17 heating machine at a cost of $165.00 per set.

It is understood that only one bid was received, although two bids were asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

September 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy of a letter received today from the Department of State relative to the Peruvian coinage.

It is understood that preliminary preparations have already been made for this coinage, and this letter will be authority for you to proceed with the same as soon as practicable.

Respectfully,

R. J. Grant
Director of the Mint.

September 11, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please forward to the United States Assay Office at Boise, Idaho, five ounces of proof gold.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

September 13, 1926.

Sir:

A copy of an amendment to the table of charges, effective October 1, 1926, was forwarded to you on September 10th. This amendment affects the charges on gold bars only. No changes are made in the charges on silver bars.

The effect of this amendment is to permit you to release all gold bars under 999/1000ths fine without charge when special sizes are not requested. When an invoice consisting of bars below 999/1000ths is asked for, the purchaser is to take gold bars of any fineness below 999/1000ths as they come to hand from your stock.

The charges as indicated in the table will be imposed on all gold bars of 999/1000ths and over and all bars of any fineness when special sizes are requested.

In order to be in a position to meet the demand for bars below 999/1000ths free from charges it will be necessary for you to prepare and keep on hand a stock of bars of $5000 in value to be in position to supply minimum invoices of $5000 and to permit the collection of charges on smaller bars than $5000, below 999/1000ths, if they are requested.

Respectfully,

R. J. Grant
Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

September 14, 1926.

Sir:

I am inclosing mimeographed copies of the amendment to the table of charges which may be of assistance to you in notifying regular patrons of your Office of the change effective October 1, 1926. Please be careful to notify all of your regular patrons, as far as practicable, in advance of the date of change.

Respectfully,

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

September 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 11th, you are authorized to purchase from McArdle & Cooney, Inc., two 4" gate valves and four repair parts for Pratt & Cady valves at a total cost of $110.25, this being the lower of two bids received of three bids asked.

Respectfully,

Acting Director of the Mint.

September 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 13th, you are authorized to purchase from the Bay State Thread Works 100 tubes (4300 yards to tube) of unbleached cotton thread at $1.50 per tube, this being the lower of two bids received of three bids asked.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 13th, you are authorized to purchase from Hagy Brothers, Inc., 2,000 pounds of near white rags (for wipers) at 9-5/8¢ per pound, this being the lower of two bids received of three bids asked.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

September 14, 1926.

Sir:

On July 23rd this Bureau forwarded to you an excerpt from an Act of Congress authorizing the destruction of certain useless papers in your institution, and requesting you to report to this Bureau the weight of the material sold and the amount received.

No reply appears to have been received, and the Bureau will appreciate your courtesy in making this report as we are required to make a report to the Chief Clerk for transmission to Congress.

It is important that this material be disposed of and this report submitted promptly.

Respectfully,

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

September 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 13th and for the reasons stated, you are authorized to accept the proposal of Harshaw, Fuller & Goodwin Company to supply your Mint with 1000 pounds of U. S. P. technical Cream of Tartar at 21¢ per pound less 1%.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In reference to the case of Helena A. Smith for whom you filed forms C A 2 and C A 4 on account of injury, please forward form C A 3 in this case.

Form C A 4 filed with the Chief Clerk yesterday shows with other facts that Miss Smith had an expense of $12.65. It is permissible for Miss Smith to request reimbursement for this expense, and if she desires to have this expense considered, please advise her to fill in the required form.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September, 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/S/8494, July 26, 1926, Philadelphia to Houston, Tex.	$ 5,000.	nickels	$ 79.45
J/S/8495, August 14, 1926, Philadelphia to Louisville, Ky.	10,000.	nickels	83.82
J/S/8496, August 3, 1926, Philadelphia to Cleveland, O.	10,000.	cents	199.80

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-A

RG104 Entry 235 Vol 470

September 17, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the following named firms fine silver, F. O. B., your Mint, at the rates indicated per fine ounce:

American Smelting & Refining Co.	100,000 fine ozs	@	$0.6150
American Smelting & Refining Co.	100,000 fine ozs	@	$0.615625
American Smelting & Refining Co.	100,000 fine ozs	@	$0.61625
United Metals Selling Co.	100,000 fine ozs	@	$0.61625
Equitable Eastern Banking Corporation	75,000 fine ozs	@	$0.6160.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 17, 1926.

Sir:

I am inclosing a copy of a circular received from the Assistant Secretary of the Treasury calling for the annual statement in regard to papers and documents which are not needed or useful in the transaction of current business and have no permanent value or historical interest.

Please make up this list as promptly as possible and forward it to the Bureau for compilation and final transmission to Congress. The Bureau would appreciate it if you will read this circular carefully, and act upon it as promptly as possible.

Respectfully,

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

September 17, 1926.

Sir:

I am inclosing a copy of a circular received from the Chief Clerk calling for the usual report on the purchase and exchange of typewriters, adding machines and other labor saving devices.

Please make the report in duplicate on the inclosed blank forms, and if no transactions have taken place at your institution during the year, return the blanks with a statement to that effect.

Respectfully,

M. A. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

September 17, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In response to your telephone request, I am forwarding under separate cover twelve copies of Form 2244, "Bond of Indemnity".

Respectfully,

Jno. M. O'Reilly

Acting Director of the Mint.

September 18, 1926.

Sir:

The Secret Service has received a communication from the Royal Canadian Mounted Police at Ottawa stating that one J. Schwartz has been making deposits at the Royal Mint in Canada of considerable amounts of gold under different names and different addresses. It is stated that inquiries indicate that the man has a small jewelry business in Montreal, but not of sufficient size to cover the amount of gold he is forwarding. It is further stated that "the supply forwarded does not consist of virgin or quartz gold, thus showing the gold does not come from gold fields".

The official further states that "he is inclined to the theory that Schwartz is the receiver of stolen property, the proceeds of jewelry thefts, possibly in the United States".

Are you receiving deposits from a person of the name given above, or any deposits from that source which appear to be suspicious?

Of course, this letter is to be treated by you as confidential.

I shall appreciate it if you will reply promptly.

Respectfully,

R. J. Grant
Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

September 21, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Co., $1.46, covering freight charges on one box metal polish, Chicago to Philadelphia, July 26, 1926, has this day been forwarded to the General Accounting Office, for settlement, payable from your 1927 contingent appropriation.

Respectfully,

R. J. Grant,
Director of the Mint.

R.

F.

September 22, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Company, amount $4.11, covering freight charges on eight cartons Flash hand soap, $1.12, July 31, 1926, Washington to Philadelphia; one each insulated wire, 50¢, July 23, 1926, Washington to Philadelphia; one barrell copper sulphate, $1.99, July 29, 1926, Phillipsdale, R. I. to Philadelphia and one metal water cooler and two cartons glass bottles, 50¢, August 13, 1926, New York to Philadelphia, has this day been forwarded to the General Accounting Office, for settlement, payable from your 1927 contingent expenses.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

P.

RG104 Entry 235 Vol 470

September 22, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The following is a copy of a letter addressed to you May 15, 1926:

"The Deadwood Assay Office has made a request for two pairs heavy asbestos mittens about 14 inches long, and for one pair asbestos gloves, thumb and one finger, same length. If you can supply these mittens and gloves from your stock, will you kindly do so, rendering a bill to the Deadwood Office for same?"

The Bureau is just in receipt of a letter from Deadwood dated September 17th stating that they have not yet received "2 pair asbestos gloves" pertaining to the request above quoted. Will you please give this matter your attention?

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

September 23, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 22nd, you are authorized to accept the proposal of the United Gas Improvement Company to supply your Mint with two sets of fire brick lining and four sets of rollers and adjusting brackets for the American Gas Furnace Company #17 rotary annealing furnace, at a total cost of $350.00. It is understood that this bid is the equal of one submitted by the American Gas Furnace Company, but that in your judgment it is better to place the order with a local firm.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

September 24, 1926.

Sir:

My attention has been called to the practice which has grown up in our institutions of receiving small deposits of less than $100.00 in value. The regulations provide that the Officers in charge of the Mints and Assay Offices are not required to receive deposits of a less value than $100.00. In fact, Section 3519 of the Revised Statutes provides that "It shall be lawful * * to refuse any deposit of less value than $100.00 * *". No doubt this provision was included in the law for the purpose of giving us authority to refuse small deposits and save the Government the unnecessary expense of handling insignificant amounts.

This letter is being sent to all the institutions with the intention of stopping the practice of receiving indiscriminately every little deposit offered. Should some special condition arise under which you consider it advisable to accept a deposit which does not approximate in value $100.00, you are given discretion in the matter, but to make it a general practice to receive small deposits is not only against the regulations and desire of the Department but is also against the spirit of the law.

Respectfully,

R. J. Grant
Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

September 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I have for acknowledgment your letter of September 27th.

You are hereby authorized to accept the proposal of M. O. Raiguel Company to purchase at .78 1/2 per 100 pounds approximately 28,000 pounds of old books and records which Congress has authorized you to dispose of; this being the highest of five proposals received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

September 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming verbal order, please forward to the United States Mint at San Francisco fifty ounces of proof gold and twenty-five ounces of proof silver.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 28, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by Marsh & McLennan, amount $4.10, for insurance charges on shipments of minor coin made during the month of August, 1926. The rate 4 7/8¢ per $1,000.00 is correct, but verification of amounts shipped, and computations should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

Acting Director of the Mint.

P.

F.

September 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 28th, you are authorized to purchase 25 sets (4 to a set) of single-wheel, ball-bearing casters with 3" wheel from the Fairmount Supply & Equipment Company at $11.50 per set, this being the lower of two bids received of three bids asked.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of September 28th, you are authorized to purchase 3,000 pounds of phosphor-copper, shot form, from the Niagara Falls Smelting & Refining Company at 17 1/4¢ per pound, this being the lower of two bids received of three bids asked.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please forward to the Mint at San Francisco the following:

Dies:

Dimes,	Obverse 15	Reverse 10
Nickels,	Obverse 20	Reverse 20
Cents,	Obverse 20	Reverse 20

Collars:

Nickel, Large ring 12.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

September 29th, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Baltimor & Ohio Railroad Company, $.72, covering freight charges on five cartons soap from Sandusky, Ohio, to Philadelphia, Pa., July 17, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. McOready

Acting Director of the Mint.

P.

F.

September 27, 1926

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Confirming telephone conversation of this date, you are hereby authorized to open Vault "F", Compartment #1, for the purpose of removing therefrom $10,000,000 in double eagles for shipment to the Federal Reserve Bank of New York, on Treasurer's Transfer Orders Nos. 344 and 345, the vault to be resealed upon completion of such removal.

Respectfully,

R. J. Grant

Director of the Mint.

September 30, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Have you a record of the number of proof half dollars which were struck in 1879?

An inquiry has reached the Bureau regarding the number of coins struck in various years, but a particular inquiry has been made about this half dollar.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

September 30, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a letter received, today from the Secretary of the United States Civil Service Commission which is self-explanatory. Please forward to the Bureau a statement covering the case of Richard C. Gorman whom you have recommended for retirement at the age of 62 years.

With your reply please return the inclosed letter.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

October 1, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/6/9105, August 23, 1926, Philadelphia to New Orleans, La.	10,000.	nickels	$132.12
J/6/9103, August 14, 1926, Philadelphia to Houston, Tex.	10,000.	nickels	155.55
J/6/9106, July 14, 1926, Philadelphia to St. Louis, Mo.	5,000.	cents	139.58
J/6/ 9104, August 18, 1926, Philadelphia to New Orleans, La.	5,000.	cents	179.25
J/6/8500, June 7, 1926, Philadelphia to St. Louis, Mo.	10,000.	nickels	
	5,000.	cents	236.17

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

October 2, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages, Mint at Philadelphia, 1927	$51,000.00
Contingent Expenses, Mint at Philadelphia, 1927	10,000.00
	61,000.00

Respectfully,

R. J. Grant,
Director of the Mint.

P.

F.

RG104 Entry 235 Vol 470

October 2, 1926.

Sir:

Please refer to a letter sent by this Bureau on August 3rd calling for a report at the close of the quarter showing the amount of actual savings made during the quarter as a result of not filling vacancies, of lapses, etc., these reports to form the basis of our report to be submitted to the Treasury Budget Officer.

If no savings have been made, please make a report to this effect.

This letter is being sent to all institutions.

Respectfully,

R. J. Grant
Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

October 4, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to our letter of today authorizing you to purchase lumber and to your letter in which you refer to the General Supply Schedule, please be advised that we are not bound under this schedule to purchase lumber from the General Supply Contractor.

Respectfully,

R. J. Grant
Director of the Mint.

October 4, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of October 2nd, you are authorized to accept the lower bid received by you, that of Charles H. White & Sons to supply 500 feet of clear ash lumber at a total cost of $163.75.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 5, 1926.

Superintendent.
United States Mint,
Philadelphia, Pa.

Sir:

If you have sufficient sheet lead on hand to do so, please forward about 25 pounds for use in the Laboratory of this Bureau.

The inclosed sample is from the last lot you supplied, which was very satisfactory.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to purchase from the American Smelting & Refining Company 300,000 pounds of copper at $0.1430 per pound, this being the lowest of four bids received.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of October 6th, you are authorized to purchase from the United States Smelting Works 3,000 pounds of "Straits" tin at 72 3/4¢ per pound, this being the lower of two bids received of three bids asked.

Respectfully.

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 7, 1925.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of October 6th, you are authorized to purchase from Nathan Trotter and Company 12,000 pounds of slab zinc at 9 3/4¢ per pound, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please advise the Bureau the effective date of the permanent status of Mr. Samuel Simkovitz as helper.

Respectfully,

R. J. Grant
Director of the Mint.

OR

RG104 Entry 235 Vol 470

October 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of October 7th, and for the reasons stated, you are authorized to purchase from the Riverside Metal Company 2,000 pounds of bronze metal at $0.22875 per pound, this being the most satisfactory bid for the particular composition you desire.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to the order for map handles you sent to Barber and Ross, Washington, D. C., please send a Government Bill of Lading to this firm to cover this shipment.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this date, you are authorized to accept from the following named firms fine silver, F. O. B., your Mint, at the rate s indicated per fine ounce:

American Smelting & Refining Co.	100,000 fine ozs	@	$0.5616
American Smelting & Refining Co.	100,000 fine ozs	@	$0.5630
Equitable Eastern Banking Corporation	50,000 fine ozs	@	$0.5624
United Metals ~~Equitable Eastern Banking Corporation~~ Selling Company	50,000 fine ozs	@	$0.5625
American Metal Co.	100,000 fine ozs	@	$0.5650.

Respectfully,

R. J. Grant (ex)

R. J. Grant.
Director of the Mint.

RG104 Entry 235 Vol 470

October 9, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of August 1926.

On the regular account current the amount of the contingent appropriation, in the "Total" column, has been changed to read $14,144.21 instead of $10,144.21. Carbon copy of the regular account was very indistinct as to figures, which had to be clarified in a number of cases.

On the bullion account current, when bullion charges are paid by check, in the month to which they pertain, and simultaneously deposited in the Treasury, there is no need for showing the transaction as in and out of the "Cash" account. "Enclosures" on the bullion account current should not include form 1026, since this form, Foreign Metals Statement, does not go to the General Accounting Office. Please forward originals of the tenders received by you for silver Treasury purchases, to support the accounts before the General Accounting Office, also copy of authority to purchase and copy of your acceptances. On page 3 of the bullion abstract sheet alloy charges totaling $1.27 have been changed from the parting and refining column to the alloy column, thus changing the totals (for page and for month) of such charges in a like manner. The following deposits are affected on the abstract sheet, the alloy charge in each case being shown in the parting and refining column; No. 922, 16¢; No. 929, 55¢; and No. 934, 56¢. They were also indicated (erroneously) on the assay reports as parting and refining charges but have been changed thereon to alloy.

The object of listing the collections on rejected bullion deposits on abstract sheet following the totals of the month's bullion deposits is to have in one place the total collections of the period that are classed as such on the account current;

Philadelphia 1/8/

therefore amounts receivable but not yet collected should not be there listed. If desired, they may be listed as uncollected, following all other data on the abstract.

On form 575, Bronze list-medals received, sold and on hand, is noted a reference "loaned to Sesqui-Centennial" which refers to the last three listed presidential medals and Nos. 7 and 8 of the secretaries of the Treasury; this seems to indicate that the quantities shown in the "sold" column were loaned to the Sesqui-Centennial. Since there were cash collections on all but one of the items the presumption is that two medals each of the former group and one each of the latter group were actually loaned to the Sesqui-Centennial; please advise if this is correct.

Deposit certificate No. 755 and memorandum of bullion received of same number are enclosed for correction. The former is made out to Leon B. Kippin whereas the latter is made out to Leon Lippin; they should agree in this respect.

Vos. 22, 30, 32, 36, 44 and 46 have had the pertinent contract numbers noted on the reverse of each in this office. Reference to previous directions will show that the General Accounting Office has instructed that the contract numbers be noted on all contract vouchers. The reverse of the voucher, under that section known as "Form of Agreement", on the line directly opposite the "A" is a satisfactory place for same. The notation of the contract number is in lieu of usual references on the face and back of the vouchers as to advertising and form of agreement. In the future kindly follow this procedure which applies only to contract vouchers.

In some instances a notation on proposals accompanying vouchers reads "Bids to be opened on receipt". In this connection attention is invited, for future guidance, to Pars. 1 and 2, page 18, Mint Regulations.

According to the proposal attached to Vo. 53, of the Standard Johnson Co., delivery was to be made at U. S. Mint, Phila., Pa., which precludes the payment by you of transportation charges. The voucher includes payment to vendor of 1½¢ postage.

Philadelphia -3-/

No 2[illegible], Paul S. Reeves & Co., is herewith returned for correction. The name of the payee in the signature differs from that shown in upper section of voucher, in that "Inc." is lacking in the former but shown in the latter.

Florence Lombard, temporary sewing women at $3.80 per diem is charged with 25 days leave without pay on absence report for July whereas a total of 18 days is noted on the payrolls for the same period.

It is requested that in the future original and duplicate copies of the monthly payroll be forwarded to the Bureau as soon as practicable after payments have been made thereon, thereby assuring receipt of roll in the Bureau during the month subsequent to the month covered thereby instead of the second subsequent month as would be the case if it is held until vouchers are forwarded for the month in which expenditure is claimed on account current.

August schedule of disbursements is returned for amendment as per pencil notations and to agree with amounts on account current. Reference is made to previous correspondence with sample copy of form of Schedule of Disbursements attached.

Duplicate copies of Vos. 17,18,19,24,25,30 and 31 of the special deposit account and duplicate copies of Vos. 5 and 6 of the minor coinage metal fund account are herewith returned for your files. It is noted that a number of these vouchers are certified (signed) in duplicate. Such practice should be discontinued as it is contrary to definite and repeated directions of government accounting officers.

Returned herewith please find original and a carbon copy of the August Special Assay Slips; one carbon copy (only one copy is required) has been retained for forwarding to the General Accounting Office. All carbon copies of each slip are signed. While the General Accounting Office has required carbon copies of receipts issued for moneys collected, they have not required signed carbon copies. In fact it is contemplated that only the original of vouchers evidencing cash transactions should be autographically signed. There is no limitation on the making of copies of vouchers except that of autographed signatures; this applies to receipts issued by the Medal Clerk and others, and to all cash transactions.

RG104 Entry 235 Vol 470

Philadelphia, Pa.

Copy of receipt for $142.60 for medals sold American Institute Electrical Engineers is enclosed for return after indication thereon of disposition of the $7.00 for "engraving medal", as the amount is not taken into the account current. If it was paid out please attach a receipt of the person to whom paid. No copy of receipt is present for the 50¢ collected on account of Navy good conduct bars.

Respectfully,

R. J. Grant,
Director of the Mint.

RG104 Entry 235 Vol 470

October 12, 1926.

Sir:

This Bureau has been advised that the Post Office Department has 3,500 additional special "K" locks, numbers 16,000 to 19,499, inclusive, for use in currency and coin shipments. These locks have been forwarded to the Treasurer of the United States for appropriate distribution.

Please advise this Bureau if you are in need of any.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

October 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to your report of amounts saved in the cost of the personnel for the quarter ending September 30, 1926, please advise the Bureau of the permanent position within the $500,000. appropriation remaining unfilled from prior quarters on which to base the reported savings of $6,299.44.

It is assumed that you have retained a carbon copy of this report to which you can refer. Please return the augmented report as promptly as possible in order that we may send it to the Budget Officers who have already called for it.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

October 12, 1926.

Sir:

There is quoted below for your information and appropriate action, letter addressed to me by the General Accounting Office, under date of October 7, 1926:

"It is requested that approved vouchers in the sum of $59.07 for payments due The Howe Scale Company of New York, 125 Lafayette Street, New York City, for supplies furnished under the General Schedule of Supplies, fiscal year 1927, be sent the Claims Division, General Accounting Office, for settlement".

Respectfully,

(Signed) F. A. Birgfeld
Chief Clerk.

The foregoing letter is sent for your information and guidance, being a copy of a letter from the Chief Clerk to this Bureau.

Respectfully,

M M O'Kelly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

October 14, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/9/9634,	September 11, 1926, Philadelphia to Detroit, Mich.	$30,000.	nickels	$253.14
J/9/9635,	August 26, 1926, Philadelphia to Louisville, Ky.	10,000.	nickels	88.32
J/9/9636,	August 28, 1926, Philadelphia to New Orleans, La.	15,000.	nickels	183.23
J/9/9627,	September 11, 1926, Philadelphia to Louisville, Ky.	10,000.	nickels	88.32
J/9/9628,	September 1, 1926, Philadelphia to Louisville, Ky.	10,000.	nickels	
		2,000.	cents	139.80
J/9/9635,	August 31, 1926, Philadelphia to Chicago, Ill.	25,000.	cents	654.65
J/9/9636,	September 4, 1926, Philadelphia to Detroit, Mich.	10,000.	cents	241.20
J/9/9637,	August 20, 1926, Philadelphia to Memphis, Tenn.	3,000.	cents	96.19
J/9/9638,	August 20, 1926, Philadelphia to Louisville, Ky.	2,000.	cents	51.08
J/9/9639,	September 15, 1926, Philadelphia to Chicago, Ill.	25,000.	cents	654.65

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-1

RG104 Entry 235 Vol 470

October 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I acknowledge with thanks the receipt of twenty-five pounds of sheet lead forwarded by you October 8th.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

October 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of October 14th, you are authorized to purchase from Geo. D. Feldt & Co. four gross of glass-stoppered bottles at $60.00 per gross, this being the lower of two bids received of three bids asked.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

October 16, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of October 15th, and for the reasons stated therein, you are authorized to purchase from Streeter, Hackney & Co., 30 dozen pairs of buckskin mittens, reversible, at $11.00 per dozen pairs.

Respectfully.

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

October 16, 1926.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

Please forward to the Mint at San Francisco, for automatic weighing machines, 3 (three) dozen Kickers.

The Superintendent also requests that some of the Grippers ordered July 21st, 1926, be forwarded.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

October 18, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding herewith for criticism, suggestion and return a letter of the Chief Clerk inclosing a time card.

The Bureau has not yet been definitely advised that it is intended to have these forms used in the field. Should that decision be reached, however, I shall be glad to have your criticism. The size to be carried without folding appears to the Bureau to be rather awkward when the difficulty of filing is considered. I do not wish, however, to influence your opinion.

Respectfully,

R. J. Grant
Director of the Mint.
c-R

RG104 Entry 235 Vol 470

October 19, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

There is being returned herewith for your files copies of such papers as are not required for forwarding to the General Accounting Office, relative to the Treasury silver tenders and acceptances.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

F.

RG104 Entry 235 Vol 470

October 19, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Your report for the September quarter, on form 474-A, of coin received for melt and recoinage, includes $65.78 face value of mutilated 5-cent pieces purchased over the counter. Since no multiple of 5 will give the amount in question, it is presumed that one or more nickel 3-cent or 1-cent pieces were included with the 5-cent pieces. Please advise as to this.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

October 20, 1926.

Sir:

As you are aware, a regulation exists prohibiting the admission of visitors to the Mints and Assay Offices of the United States throughout the country. The Department is constantly in receipt of requests asking to have this regulation waived so that visitors in special cases may be admitted.

There is no authority vested in this Bureau to waive the regulation in any instance, and this letter is being written to all of the institutions of the Mint Service in order to remind you that the prohibition against admitting is still strictly in force and must be enforced by you in every instance.

Presumably you are obeying this regulation, but I deemed it appropriate to remind you that the Department is refusing in every instance to grant letters of admission to the Mints, and I am, therefore, particularly anxious that our own Offices in the field shall not waive the regulation.

Should you be embarrassed by importunities to make an exception to this rule, you are at liberty to show this letter, if you deem it necessary.

Respectfully,

R. J. Grant
Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

October 22, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by Marsh & McLennan, $6.29, for insurance charges on shipments of minor coin made during the month of September, 1926. The rate 4 7/8 cents per $1,000.00 is correct, but verification of amounts shipped, and computations should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

F.

RG104 Entry 235 Vol 470

October 27, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir,

Bill of the Baltimore and Ohio Railroad Co., $2.81, covering freight charges on one motor, Washington to Philadelphia, July 20, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

M.

F.

RG104 Entry 235 Vol 470

October 27, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/9/10056	9/23/26	Phila. to Richmond, Va.	$10,000	cents	$148.05		
do	9/23/26	do do	5,000	do	74.03	$222.08	
J/9/10049	do	Phila. to Chicago	50,000	nickels		455.20	
J/9/10040	9/10/26	do to New Orleans, La.	25,000	do			
			5,000	cents		484.50	
J/9/10047	9/10/26	do to Louisville, Ky.	10,000	nickels		68.82	
J/9/10046	7/31/26	do to Nashville, Tenn	2,000	cents		55.91	
J/9/10045	9/15/26	do to Birmingham, Ala	2,000	do		57.29	

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

October 29, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Company, $3.42, covering freight charges on eight boxes of lead seals, Newark to Philadelphia, May 14, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1926 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.

RG104 Entry 235 Vol 470

October 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to your letter of October 20th in reply to a letter of this Bureau regarding a proposed standard form of time card, I have to request that you will return to the Bureau the specimen card inclosed in our letter.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

October 30, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of October 29th, you are authorized to purchase from The Colson Company 25 sets (4 to set) of single-wheel, ball-bearing casters, at $10.46 per set, this being the only bid submitted although four were requested.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 1, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I have for acknowledgment your letter of October 22nd inclosing a copy of a letter received by you from the Federal Reserve Bank of Chicago in reference to your action in rejecting mutilated silver dollars contained in a shipment from that bank.

This letter will be approval of your action. Under existing regulations of the Treasury Department in regard to mutilated silver dollars, there is no other alternative.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 2, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages,	$50,000.00
Contingent Expenses,	5,000.00
	55,000.00

The Division of Bookkeeping and Warrants, Office of the Secretary of the Treasury, has this day been requested to place to the credit of the Superintendent of the U. S. Mint at Philadelphia, the sum of $2,000.00, Contingent Expenses, Public Moneys, 1927.

Respectfully,

R. J. Grant,
Director of the Mint.

P.

RG104 Entry 235 Vol 470

November 3, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendations contained in your letter of November 2nd, you are authorized to purchase from A. Bechman 5,000 yards of 54" drill at 28 1/2¢ per yard, and 5,000 yards of 54" muslin at 14 5/8¢ per yard, each of these bids being the lowest of four bids received.

Respectfully,

R. J. Grant
Director of the Mint.
OR

RG104 Entry 235 Vol 470

November 5, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of November 4th, and for the reasons stated therein, you are authorized to purchase from the United Gas Improvement Company two semi-steel retorts and four side wheels for #17 American Gas Furnace Company heating machine at a total cost of $395.00.

Respectfully,

R. J. Grant
Director of the Mint.

CR

RG104 Entry 235 Vol 470

November 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing papers, which are self-explanatory, in the case of Mr. Samuel Gledhill, a former employee at your Mint.

Please send this Bureau a report in this matter, and with your reply return all of the inclosed papers in this case.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

November 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of November 8th, you are authorized to purchase from M. Segal 15 dozen pairs of buckskin gloves at $11.00 per dozen pairs, this being the lower of two bids received of three bids asked.

Respectfully,

Acting Director of the Mint.

RG104 Entry 235 Vol 470

November 10, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of September, 1926.

One copy of the regular account current is herewith returned for correction as per pencil notations, and for amendment in the places indicated by the question marks on the reverse thereof under "Analysis of Balance due United States". Payroll disbursements not supported by payrolls and not included on face of the account current should be reported as "Deferred Credits - Salary payments", and the amount of the checking credit, also cash on hand, should be shown. The corrections under "Treasury Deposits" on reverse of the account current are self explanatory. Under the "Inclosures" heading a more logical arrangement would be to group the collection items and the disbursement items separately.

Under "Inclosures" on the bullion account current has been added an item "Open market silver purchase vouchers" to cover the proposals, acceptances, etc. on Treasury silver purchases.

Vo. No. 33, special deposit account, payable to the Postmaster, is returned for correction. Evidently the amount payable on the second item should be $50.40 instead of $25.40.

The Schedule of Collections has been corrected in this office in the following instances: the amount of certificate of deposit No. 89952, should be $111,000 instead of $110,000 as shown on the left hand side of the schedule of collections; the total of coinage charges deposited as reimbursement to the contingent appropriation should be $1147 instead of $1047.

On page 2 of the abstract sheets the amount of 63¢ alloy charge on deposit No. 1171, is listed in the parting and refining charges column.

RG104 Entry 235 Vol 470

Philadelphia -2-/

Schedule of disbursements in Regular Account is inclosed for correction to include the total amount of payroll claimed on the account current.

Vo. 54, payable to the Postmaster, for transportation charges on unparted bullion to New York, $131.80, should be supported by a list giving the weight of each pouch, with the rates, in order that the amount of the voucher may be verified. Please forward such list.

Attention is invited to Vo. No. 95, payable to the Waterbury Farrell Foundry and Machine Company, which has attached thereto original proposal calling for delivery to the Mint at Philadelphia; face of voucher shows a disbursement of $15¢ for postage and insurance, which should have been paid for by vendor.

Respectfully,

Th M. O'Reilly

Acting Director of the Mint.

F.

F.

RG104 Entry 235 Vol 470

November 10, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Under separate cover is being forwarded a supply of Departmental Stock Form No. 2215 "Register of Reimbursements to Appropriations" for use in your Bookkeeping Department as a register of collections on account of repayments to the appropriations.

As regards a register of vouchers for freight, etc., paid in Washington after audit by the General Accounting Office, it is suggested that either form 994, Register of Payrolls, or old form 993, Register of Vouchers, could readily be adapted for the purpose; probably you have some of these old forms on hand.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

-S.

RG104 Entry 235 Vol 470

November 10, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

With reference to your recent requisition for a printed book, form No. 911 "Daily Nickel Account", and for another book, form No. 912 "Daily Bronze Account", I am forwarding herewith rough-draft of suggested revision of these records, with request that it be given consideration and that the Bureau be advised concerning its practicability; also that, if modifications are desired, explanation and reasons therefor be given. It is thought that sufficient explanations are contained on the rough-draft of form to make clear the method of using same, but if further explanation is desired, we will be glad to answer any questions submitted.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

November 12, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith please find copies of compensation schedules covering rates being paid at your institution which are not contained in "Government Salary Tables, 1926".

These tables may differ in slight degree with tables prepared in your office, due to method of handling the adjustments on fractional parts of 1¢ where the per diem or per annum rates are not exactly divisible.

Copies of the enclosed tables are being forwarded to the General Accounting Office, and it is requested that the enclosures be used in preparing your rolls.

If any errors are found in the enclosed tables, please advise the Bureau.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

November 13, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

It is noted from your analysis of balances, per Regular Account Current for the month of September, just returned to this office, that no amount is shown as deferred credit on account of salary and wage payments, although doubtless there was some $24,-000 of payments for the first half of September which should have been so shown. Presumably this is due to use of bullion fund cash without the drawing of check against the salaries appropriation funds in the depositary account until after the payrolls for the last half of the month had been liquidated. The result of such procedure is to show the amount that had been paid out to employees as an asset of the bullion fund. If your procedure has been as above described it should be discontinued, and prompt issue of payroll check should be made when bullion fund assets are used in the preparation of payroll envelopes.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

November 18, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Your letter of November 16th is received. As requested therein, I am forwarding herewith copies of letters dated December 23, 1920, and March 7, 1924.

Since all encumbrances against the Contingent Expenses appropriation for the fiscal year 1926 have been liquidated, it is requested that your unexpended balance be deposited in the Treasury by issuing check and procuring certificate of deposit.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

November 18, 1926.

Superintendent, Philadelphia Mint.

Sir:

This Bureau is just in receipt of abstract of a decision of the Comptroller General of the United States, effective November 3, 1926, providing that unless a certificate authorizing retention in the service of an employee who would soon reach retirement age is made by the United States Civil Service Commission at least 30 days prior to reaching that age, the retirement will be automatic - certificate may not be made retroactive after November 3, 1926.

An abstract of the decision is inclosed for your information.

Steps should be taken to insure that the question of whether each and every employee shall be retained after reaching retirement age comes to attention at least 60 days prior to retiring date, in order that necessary correspondence may be had and the certificate of the United States Civil Service Commission for retention be procured, if such is the intent, within the statutory period.

Tentative agreement has been reached that the following employees will be subject to retirement at the age of 70: Heads and Assistant Heads of Departments, Superintendent of the Building, Watch Force, Guards, Elevator Conductors, Foreman of Machinery and all clerical positions. All other employees to be retirable at the age of 65.

You will be later advised as to final decision on the retiring age limits for the various employees. In this connection it should be kept in mind that after 1930, retention in the service, after reaching retirement age, may be for not more than two periods of two years each. It has, therefore, been considered as advisable that none of the Mint Service employees be certified as eligible for retirement at the age of 62.

It is suggested that it will be very advisable to establish some system by which the retirement dates of the several employees will come to attention and not be overlooked.

Respectfully,

F

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

DIGEST OF COMPTROLLER GENERAL'S DECISION.

No. 514 November 3, 1926 A-16146

Retirement - Certificate for retention.

Pursuant to the Act of June 3, 1926 (45 Stat. 905) it is mandatory that an employee in the Civil Service to be retained after reaching the age of retirement, must have filed a certificate with the Civil Service Commission not less than thirty days before the employee reaches the retirement age. If such a certificate is filed less than thirty days before the employee reaches retirement age, it is illegal and ineffective to prevent the automatic separation of the employee upon arriving at the age of retirement. The decision under consideration was rendered to the Secretary of the Interior, who stated that about 15 per cent of all the employees who have been retained in the Civil Service beyond the age of retirement, are now serving under certificates made by the Head of a Department, branch or independent office, less than thirty days before the employee reached the age of retirement. In view of this general disregard by administrative offices of the provisions of the Statute no disallowances will be made of salaries now paid such employees, In the future, however, effective the date of this decision, November 3, 1926, the Statute will be strictly interpreted by the General Accounting Office and certificates of approval by the Civil Service Commission must be made not less than thirty days before the arrival of an employee at the age of retirement.

RG104 Entry 235 Vol 470

November 18, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Co., $.70, covering freight charges on brushes, brooms and dusters, from Fort Chester, N. Y., to Phila., Pa., October 15, 1926, has this day been forwarded to the General Accounting Office for settlement payable from your 1927 contingent appropriation.

Respectfully,

R. J. Grant,
Director of the Mint.

F.
F.

RG104 Entry 235 Vol 470

November 17, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

You are hereby authorized and requested to permit the Bearer of this letter, Dr. Y. Nakazawa of Kyoto, Japan, to visit the Philadelphia Mint for the purpose of seeing our processes of coinage.

This permission is granted at the request of the Department of State upon the application of the Japanese Ambassador.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 22, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of November 20th, you are authorized to purchase from M. Segal 15 dozen pairs of horsehide gloves at $6.60 per dozen pairs, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 22, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/10/10530,	Sept. 25, 1926,	Philadelphia to St. Louis, Mo.	$10,000.	nickels	
			5,000.	cents	
	Sept. 11, 1926,	" " " "	15,000.	nickels	
			5,000.	cents	$520.68
J/10/10525,	Sept. 29, 1926,	" " Memphis, Tenn.	20,000.	nickels	219.82
J/10/10526,	Sept. 10, 1926,	" " " " .	10,000.	nickels	
			2,000.	cents	174.00
J/10/10527,	Sept. 24, 1926,	" " " " .	10,000.	nickels	
			3,000.	cents	206.10
J/10/10511,	Oct. 6, 1926,	" " Louisville, Ky.	2,000.	cents	51.08
J/10/10512,	Sept. 22, 1926,	" " Cincinnati, Ohio.	5,000.	cents	115.43
J/10/10513,	Sept. 18, 1926,	" " Cleveland, Ohio.	10,000.	cents	199.80
J/10/10514,	Sept. 29, 1926,	" " Chicago, Ill.	25,000.	cents	654.65
J/10/10515,	Sept. 25, 1926,	" " Birmingham, Ala.	2,000.	cents	57.29
J/10/10516,	Sept. 23, 1926,	" " Nashville, Tenn.	2,000.	cents	55.91
J/10/10517,	Oct. 11, 1926,	" " Little Rock, Ark.	1,000.	cents	35.89

Respectfully,

R. Grant

Director of the Mint.

P-A

RG104 Entry 235 Vol 470

November 23, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding you today by parcel post insured 10.01 ounces of gold cornets, 999.0 fine, and two silver chloride bars containing 47.55 ounces of silver.

In exchange please supply this Office with 10 ounces of proof gold (strip form), 10 ounces of proof silver (strip form), and 37.55 ounces inquartation silver (shot form).

Respectfully,

H. J. Grant
Director of the Mint.

Q

RG104 Entry 235 Vol 470

November 23, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to the inclosed papers in the case of Mr. George Anderer, the Secretary's Office wishes that this leave of absence without pay be requested for two months instead of three.

Please forward to this Bureau corrected papers to this effect.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 24, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone conversation of today, please forward to the United States Mint at San Francisco twenty double eagle reverse dies.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 24, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by Marsh & McLennan, $8.09, for insurance charges on shipments of minor coin made during the month of October, 1926. The rate 4 7/8 cents per $1000. is correct, but verification of amounts shipped, and computations should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

November 24, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the American Railway Express Co., 72¢, covering freight charges on plaster models of coins, Philadelphia to Washington, October 9, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

R. J. Grant,
Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

November 26, 1926.

To All Mint Service Institutions.

Gentlemen:

Please forward as early in December as practicable the usual statement on form 61 of gold and silver receipts during the eleven months of the year, plus estimated receipts during December. Ounces only are required, not values. The estimate for December may be combined with the other figures, or separately stated, as you prefer.

Respectfully,

R. J. Grant,
Director of the Mint.

T-S.

OR

RG104 Entry 235 Vol 470

November 26, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith for payment from the minor coinage profits, bills of the American Railway Express Co., as follows:

J/10/10518	9/22/26	Philad.	to	Detroit	$10,000	cents	$241.20
J/10/10518A	10/7/26	do	do	do	10,000	do	241.20
J/10/10957	10/12/26	do	do	do	10,000	do	199.80
J/10/10961	10/ 7/26	do	do	Cleveland	20,000	do	142.12
J/10/10964	10/19/26	do	do	N. O.	15,000	nickels	
					5,000	cents	362.48
J/10/10965	10/2/26	do	do	Atlanta	10,000	nickels	94.57
J/10/10966	9/24/26	do	do	N. O.	15,000	do	
					5,000	cents	362.48
J/10/10969	10/21/26	do	do	Chicago	25,000	do	654.65
J/10/10970	10/20/26	do	do	Richmond	10,000	do	148.05

Respectfully,

R. J. Grant,
Director of the Mint.

R.
F.

RG104 Entry 235 Vol 470

November 27, 1926.

United States Mint, Philadelphia, Pa.
" " " San Francisco, Calif.
" " " Denver, Colorado.
U. S. Assay Office, New York, N. Y.

Gentlemen:

Some time ago correspondence was had relative to shipping tags, the result of which was the adoption of three forms of tags to the exclusion of all other shipping-tag forms. Herewith please find illustrations of the three forms, for your information and use in ordering, in case you have not previously received illustrations of the new forms. Orders may be given either by specifying the tag number, as indicated in left-hand margin of the enclosures, or specifying the use to which the tags are to be put; when printed samples become available, samples should also be sent with the order.

Tag No. 1 is intended for use for express and other ordinary shipments; tag No. 2 is for use, principally, where money in mixed denominations is forwarded in payment for deposits of bullion; tag No. 3 is for use on parcel post shipments, considerable space being provided on which to attach the stamps.

Respectfully,

R. O. Grant,
Director of the Mint.

P-S.
Encl.

RG104 Entry 235 Vol 470

November 27, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir: (Through Bureau of Supply).

In response to your letter of November 23rd, you are authorized to accept the proposal of the Quaker City Stencil & Stamp Works to supply your Mint with two "Hercules" time-dating stamps complete at a cost of $35.00 each, this being the lowest of three bids received.

This letter is being forwarded to you through the Bureau of Supply, and subject to clearance by that Bureau.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Replying to your letter of November 27th, in which you inclosed a letter from Mr. Harvey F. Gross and an imitation of the California $50. gold slug, please be advised that we have forwarded all the papers and the imitation slug to the Chief, Secret Service Division, Treasury Department, and we have so notified Mr. Gross.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

November 30, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Receipt is acknowledged of 10 ounces proof gold, 10 ounces proof silver and 37.55 ounces inquartation silver in exchange for gold cornets and two silver chloride bars forwarded to you November 23rd.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

November 30, 1926.

To All Mint Service Institutions:

Gentlemen:

The following is submitted in an effort to further clarify the matter of purchasing supplies and nonpersonal services, and the preparation of vouchers evidencing payments therefor. Those charged with this work should establish clearly in their minds that the making of an agreement, and the evidencing of a payment on that agreement, are considered by the General Accounting Office to be separate and distinct features pertaining to transactions.

(1) As to agreements. An agreement may be in the form of a formal written contract; an informal written contract; or an informal unwritten contract; this has heretofore been explained. A formal written contract is always signed by both parties thereto, their signatures appearing on the same document, which gives the terms from the standpoint of both vendor and purchaser (see Mint Service form No. 670). In Mint Service use an informal written contract is usually evidenced by our proposal form No. 712, which is signed by the vendor, and the purchaser's signed order (form 988) or letter of acceptance of the proposal. In this case there are two separate documents making up the contract, neither of which is signed by both the parties thereto. Any signed written or printed proposal may, if conditions warrant, be substituted for our proposal form No. 712. Informal unwritten contracts usually result from oral communication, or are implied from the acts of the parties thereto.

The General Accounting Office requires that all written contracts, either formal or informal, be filed in that office; but that where unwritten contracts are entered into, no writing purporting to be a proposal, order, or acceptance need be submitted. They construe Sec. 3709 Revised Statutes of the United States to demand that written contracts shall be entered into in all cases, except where the public exigency requires immediate delivery.

Every formal written contract must be assigned a number as per the General Accounting Office's prescribed symbol scheme for numbering contracts; and all written informal contracts which are not liquidated by a single payment (also those involving payment of $1,000 or more, whether or not liquidated by a single payment) must also be numbered, in the same series. When these numbered contracts reach the General Accounting Office they are placed in a file for ready reference, and

RG104 Entry 235 Vol 470

when vouchers evidencing payments on these contracts are received, the vouchers are checked with the contracts for verification of rates and of any other pertinent data. These contracts are not filed with the vouchers.

These written agreements (or contracts) should be looked upon as documentary evidence of what has actually transpired, and not merely as "papers fixed up because the General Accounting Office wants them". Agreements (or contracts) are particularly examined for evidence of compliance with Sec. 3709 R. S. as to the obtaining of competition, and acceptance of price most favorable to the Government. The attitude of the General Accounting Office is that in inviting proposals, the specifications of the articles required should be so worded that, without requiring particular makes, the Government's needs may be clearly determined by those invited to bid, thus giving them opportunity to make prices on a clearly competitive basis and permitting the awarding of contracts on the basis of price alone; that is, to the lowest bidders. Great care should be exercised to insure that the wording of formal contracts, also proposals and acceptances, really and clearly state the agreement between parties because such written contracts are strictly construed by the accounting office.

The following paragraphs are quoted from a digest of a Comptroller General's ruling dated October 30, 1926:

"Where the lowest bid as to price is accepted - that is to say, where the lowest bidder is determined from the price alone, no offsetting or equalizing elements being for consideration - and there is furnished a certificate to that effect by a responsible administrative officer having personal knowledge of the facts, neither the rejected bids nor an abstract of the bids need be forwarded to this office with the contract.

"In all cases where other than the lowest bid as to price is accepted, there should be forwarded to this office with the contract a detailed statement giving in full the reasons for the acceptance thereof together with an abstract of all bids received. If no abstract of bids is made the bids themselves should be forwarded.

"All rejected bids will be retained in the administrative offices and kept available for inspection by duly authorized representatives of this office, and be forwarded to this office upon request therefor when required in individual cases."

(2) Public vouchers evidencing payments on numbered contracts must always bear the assigned contract numbers in order that the person whose duty it is to verify rates, etc., may be in position to quickly find the pertinent contracts in the General Accounting Office files; no other data as to the question of competition or form of agreement need be attached to, or noted on, these public vouchers, all such data being present with the contracts and thus available to the examiner of the vouchers when same are compared with the contracts. This is true as to all vouchers evidencing payments on numbered contracts, whether payments in full are made early in the fiscal year, or whether payments occur continuingly throughout the year.

RG104 Entry 235 Vol 470

Informal written contracts for less than $1,000 which are completely liquidated by a single voucher should accompany that voucher, and should not be numbered.

Vouchers which evidence payments on unwritten agreements should carry indication of method of or absence of advertising, also indication that no written agreement was entered into, and an explanation of the exigency which warranted procurement without written agreement.

Please carefully read this communication at least a second time, and note particularly the separate filing of numbered agreements, and vouchers; the method for bringing the two together for verification (but not for filing); and the Comptroller General's willingness to accept a certificate that lowest bid was accepted, in lieu of the filing of rejected bids or an abstract thereof. Signed certification that lowest bid as to price was accepted may be made on face or back of proposal or acceptance forming part of a numbered or unnumbered contract, and on back of a voucher pertaining to an unwritten agreement.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

K-S.

RG104 Entry 235 Vol 470

December 1, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith please find copies of compensation schedules asked for in your letter of November 18th. Copies of the enclosed tables are also being forwarded to the General Accounting Office.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

December 1, 1925.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of November 28th, you are authorized to purchase from Powers-Weightman-Rosengarten Company approximately 1,000 pounds of powdered cream of tartar at 29 3/4¢ per pound net, this being the lowest of three bids received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

December 2, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages	$50,000.
Contingent Expenses	10,000.
	60,000.

The Division of Bookkeeping and Warrants, Office of the Secretary of the Treasury, has this day been requested to place your credit, the sum of $2,000.00, Contingent Expenses, Public Moneys, 1927.

Respectfully,

M M. O'Reilly

Acting Director of the Mint.

To

RG104 Entry 235 Vol 470

December 8, 1928.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of December 2nd, you are authorized to purchase from Mr. J. Milton Hagy Waste Works 2,000 pounds of lead bullet rags at 10 1/4 ¢ per pound, this being the lowest of three bids received.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

December 4, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please forward to the Bureau a copy of the changes in your personnel for the month of October. The original does not appear to be on file in the Bureau.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

December 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

With reference to your letter of December 6th, please be advised that check writers are listed on pages 556 and 557 of the General Schedule of Supplies for the fiscal year 1927, item No. 18580. Subitem (d) covers the safeguard check writer model E, at $67.50, the contractor being The Baumgarten Co. of Washington. Subitem (f) covers the protectograph check writers, (1) Dial 1100, at $85.00, (2) Dial 999, at $65.00, the contractor being The Todd Co., Inc.

Respectfully,

R. J. Grant,
Director of the Mint.

✓
F-B.

RG104 Entry 235 Vol 470

December 7, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of today, please forward immediately to the San Francisco Mint ten pairs quarter dollar dies.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

December 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of December 7th, you are authorized to purchase from the Harshaw, Fuller & Goodwin Company approximately 1,000 lbs (2 barrels) Carbonate of Ammonia, lump, technical, at 12¢ per pound, less 1% for payment in 10 days, this being the lowest of three bids received.

Respectfully,

A. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

December 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Receipt is acknowledged of the weights used by the Annual Assay Commission.

The weights have been forwarded to the Bureau of Standards for verification, and will be transmitted to your Mint in time for the meeting of the Annual Assay Commission.

Respectfully,

R. J. Grant
Director of the Mint.

December 8, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith I am forwarding for your files certain surplus papers pertaining to contract No. T2m-20, with the American Smelting & Refining Co., for copper ingots. The following papers are retained and will be filed in the General Accounting Office: The contract form (signed by both parties thereto) of the American Smelting & Refining Co., copy of your invitation for bids on proposal form No. 712, copy of Bureau's authority for making the purchase, and the unaccepted tenders.

The above-mentioned contract, also contract No. T2m-21 for slab zinc, with Nathan Trotter & Co., have been detached from the vouchers which they accompanied and will be forwarded to the General Accounting Office for placing in the numerical contract file. In this connection attention is again invited to the requirement that all numbered contracts be separately filed and not attached to vouchers.

Apparently contract No. 19 has not reached this office, while contract No. 18 has reached the General Accounting Office attached to a voucher. Please advise the Bureau as to the provisions of contract No. 18, in order that our records may be completed.

Respectfully,

R. J. Grant,
Director of the Mint.

F.S.
Encls.

RG104 Entry 235 Vol 470

December 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of December 8th, you are authorized to purchase from Alloys and Products, Incorporated, 3,000 pounds of phosphor copper at 17 5/8¢ per pound, net, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

December 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please prepare and forward to the Mints at San Francisco and Denver respectively the following coinage dies for 1927:

Double Eagle	10 Obverse	5 Reverse.
Dollar	5 "	- - - - -
Quarter Dollar	10 "	5 Reverse.
Dime	10 "	5 "
Nickel	10 "	5 "
One Cent	10 "	5 "

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

December 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing two orders from the Adjutant General's Office of the War Department for two Philippine Badges; (one for the Philippine Campaign and one for the Spanish Campaign), to which are attached $2.

The applications have been made by Albert M. Easthaven. Mr. Easthaven has been advised of this reference.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

December 9, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone conversation of today, you are authorized to purchase from American Smelting & Refining Co. 100,000 ounces of silver at $.5375 and 100,000 ounces at $.538125, shipment on December 13th; and you are authorized to purchase from Equitable Eastern Banking Corporation 100,000 ounces of silver at $.5380, 100,000 ounces at $.5382, and 100,000 ounces at $.5384, shipment on December 10th.

Respectfully,

H. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

December 11, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Reference is made to your contract No. T2m-23 with A. Berkman for 5,000 yards drill, 54" wide, at 28 1/2¢ per yard, and muslin 54" and 56" wide, at 14 5/8¢ per yard.

It is noted that, upon your recommendation dated November 2, 1926, the Bureau authorized, November 3, 1926, the acceptance of the Berkman bid as being the lowest of four received bids. It is also noted that on November 2, 1926, the Department of Justice submitted a bid of 13 1/2¢ per yard on 48" muslin, and 21¢ per yard on 56" muslin, to be made by the Atlanta Penitentiary Textile Mill. This latter bid was received by you on the morning of November 3, 1926, the day the Bureau's authorization of acceptance of the Berkman bid was given. The Department of Justice bid carries notation of rejection on account of being received too late. Attention is invited to second paragraph from top of page 18 of Mint Regulations, which reads as follows:

> "Proposals received after the stated hour of opening, but under such conditions as would preclude the possibility of unfairness in their submission, need not necessarily be rejected because of their late arrival."

Since acceptance of the bid of the Department of Justice would have given a material saving, it should have been accepted unless there were dominant reasons, other than lateness of arrival, to the contrary.

There is nothing to indicate whether the submitted prices are on a square-yard or running-yard basis. Practically all the submitted prices on "muslin either 48" or 56" wide" (wording of the invitations for bids) made no distinction as to price on different widths, which would seem to indicate that the prices were on the basis of square-yard. However, the Department of Justice bid quotes different prices for the different widths, and the difference is so

RG104 Entry 235 Vol 470

great as to seem to imply that those prices are per running yard rather than per square yard. On this basis acceptance of the 48" goods at 13½¢ per yard would have been considerably to our advantage.

It is also noted that while the invitations for bids call for muslin either 48" or 56" wide, your recommendation to the Bureau and the Bureau's authority of acceptance call for 54" muslin, while the order given and the voucher call for 54" and 56" muslin.

Please forward statement clarifying and justifying the situation to accompany the other contract papers to the General Accounting Office.

Respectfully,

R. J. Grant,
Director of the Mint.

P.S.

RG104 Entry 235 Vol 470

December 11, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of October, 1926.

One copy of the regular account current and of the schedule of collections are returned for amendment as per pencil notations. The surplus recoinage value of minor coin is in the nature of seigniorage and should be included with other seigniorage. Also see amendment of amount collected from Treasury Department for coin bags, shown as credited to the slaries and wages appropriation, and amplification of explanation of refund of overpayment, 15¢.

Extra papers pertaining to the sale of waste paper are returned for your files. Presumably the $150 for which receipt "to apply on sale" was given September 30th is included with the total proceeds of sale, $219.25, for which receipt was given the purchaser on October 5th. The $150 should have been taken into the Cashier's records at the time it was received, and held in his balance until the remaining amount due was collected. All collections should be taken into the regular records at the time of receipt.

Your schedule of gold bars sold for cash during October carries several items of approximately $5,000 each on which no bar charges are collected. These appear to be bars specially prepared for commercial use, and since no charges were collected it is presumed they were below 999 thousandths fine. However, if purchasers do not require special-size or special fineness bars they should be given the large stock bars on which the mint

Philadelphia-2-/

has not put extra work. It is not contemplated that purchasers, by refraining from asking for special size bars, may obtain the same small, specially prepared bars, without cost, that others obtain only by paying charges upon.

Under the cash account on reverse of the regular account current the $2585.90 payment for surplus recoinage value on minor coin has been changed to $1585.90

The original copy only of the special deposit account current was received with the other papers; kindly forward duplicate.

Reference is made to the receipt given the American Railway Express Company for $6.00 "in full of claim for damage to iron gate at Mint", copy of which supports the collection item in your accounts. If the wording of this receipt accurately states the case the $6.00 would have to be covered into the Treasury as a miscellaneous receipt on account of "Damages to Government property", instead of being credited to your appropriation. However, it is understood that you performed the work of repairing the gate for the express company and that they reimbursed you for the cost of labor and material. Notation has therefore been made on the receipt - "Reimbursement for work done; labor $5.10, material 90¢, total $6.00" - to conform with the credits given your appropriations. Cost of work done is reimbursable to appropriations; but lump estimates of damages are not. The wording used is important, and should accurately state the case.

It is noted from your payrolls for September that the time of certain of the employees, namely, Assistant Engineers and Firemen, is stated on a different basis than that used previously. Therefore the regular compensation, from which retirement deductions were made, was computed on the basis of the number of working days of the month, exclusive of Sundays, while the changed procedure apparently is to consider as regular pay and make retirement deductions thereon, compensation for the full number of days of the month, if work was performed on those days. Presumably the marginal notations and the amounts shown as paid for overtime cover only the time actually employed in excess of eight hours in any one working day. Information is

RG104 Entry 235 Vol 470

requested as to the reason for the change.

A decision of the Comptroller General of the United States, dated September 29, 1921, reads, in part, as follows:

"In 27 Comp. Dec., 153, it was said:

What may be called the regular or permanent salary, pay, or compensation is to be taken as basic. The retirement act expressly stipulates that "bonuses allowances, overtime pay, or salary, pay, or compensation given in addition to the base pay of the positions as fixed by law or regulation" shall be excluded from the operation of the act.

It will thus be seen, as affecting the matter of the 2½ per cent deductions from the compensation of employees paid on a per diem basis, that the statute operates only on the basic part of such compensation, and the part thereof classed as "overtime" is for this purpose excluded from consideration. Whether Sunday and holiday services of a per diem employee are or are not "overtime" is largely a question of fact. If the appointment, etc., providing for the per diem measure of compensation contemplates a yearly schedule of 365 consecutive days of service, compensation for Sunday and holiday services included therein is basic within the meaning of the statute. If, on the contrary, the appointment, etc., contemplates a yearly schedule of a lesser number of days of service (for instance, 313 days), compensation for services on such of the days as are not included therein is "overtime" and as such is excluded from the operation of the statute as affecting the 2½ per cent deductions."

The above decision was made while the rate of retirement deduction was 2½ per cent, but is is equally applicable under the more recent 3½ per cent rate.

Apparently the understanding heretofore has been that engineers and firemen, while required to work on Sundays during part of the time, were, in fact, on a basis of 313 working days of the year, and their retirement deductions were computed accordingly. If it is now decided that they are on a basis

of 365 days per year, deductions previously made have been short of the correct amounts, and the amounts short-deducted will have to be paid into the Treasury to the credit of the retirement fund. If the amounts deducted for retirement on September roll should have been on the 313 day basis heretofore in effect, it is suggested that the excess deductions be paid to the employees in question on the next payroll by deducting for retirement purposes less than what would otherwise be the regular amount, with proper explanation in the right-hand margin, stating where the excess deductions were made. Please advise the Bureau as to your action in the matter. The October payroll now in this office is made on the same basis as that for September.

Maurice McIntyre, temporary watchman, at $1200 per annum, according to the pay roll was paid $77.00 for 22 days, whereas the correct amount should have been $73.33; apparently computed at $1260 per annum, giving an overpayment of $3.67.

It is noted that a charge of 26¢, parting and refining, is imposed on deposit No. 1655, which appears to be in error, in view of the fact that there is one precious metal present and the base content is suitable for coinage alloy.

Carbon copy of express receipt accompanying deposit certificate No. 1681 is herewith returned for retention in your files; the original is being retained with the deposit certificate.

Vo. No. 160, The United Gas Improvement Co., has had the pertinent contract number noted on the reverse thereof, in this office.

Vos. Nos. 141 and 189 have been amended, in the heading, to show that they were payable to the minor coinage metal account; they are for minor coinage tin used in manufacture of solder.

Respectfully,

R. J. Grant,
Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

December 13, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Your statements of appropriation transactions affecting the first quarter, fiscal year 1927, salaries and wages appropriation of your institution, show the following:

	Encumbrances set up	Payments.	Encumbrances Liquidated.
July	49,255.72	23,999.66	23,999.66
Aug.	49,842.70	48,635.28	46,934.70
Sept.	52,419.85	26,461.14	28,164.06
Oct.		52,421.99	52,425.49
	151,518.27	151,518.07	151,523.91

The encumbrances reported as liquidated thus exceed those reported as set up by $5.64. The actual payments appear to be 20¢ less than the reported encumbrances set up. Presumably there are no unpaid amounts, in which case the encumbrances set up and those liquidated should balance out. Explanation is requested.

Respectfully,

R. J. Grant,
Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

December 14, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Referring to your telephone communication of December 13th, this letter will confirm the authority for you to accept the following proposals to furnish your Mint with silver for subsidiary coinage:

Equitable Eastern Banking Corporation,
65,000 ounces at $.5452, shipment December 13th,
50,000 ounces at $.5454, shipment December 14th,
50,000 ounces at $.5456, shipment this week,
50,000 ounces at $.5462, shipment within ten days.

American Smelting and Refining Company,
100,000 ounces at $.5460, shipment this week.

American Metal Company, Ltd.,
100,000 ounces at $.5465, shipment this week.

U. S. Smelting, Refining and Mining Company,
100,000 ounces at $.54625, delivery on or before December 24th.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

December 15, 1926.

Sir:

This letter will be authority for you to make payment of such salaries and wages as may be desired by the employees up to and including December 22, 1926, in multiples of five dollars.

You are also authorized to excuse at 1:00 P M on Friday, December 24th, all of the employees whose services can be spared.

Respectfully,

D. M. O'Reilly

Acting Director of the Mint.

Superintendent,
United States Mint,
Philadelphia, Pa.

RG104 Entry 235 Vol 470

December 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of December 14th, you are authorized to accept the proposals listed below, these prices being the most advantageous of five bids requested:

Henry A. Hitner's Sons Company.
5 tons (more or less) scrap iron and steel,
at 21 1/2¢ per 100 pounds.

R. E. Cliggett's Sons.
1/2 ton (more or less) scrap brass and copper,
at $6.05 per 100 pounds,
One lot of insulated copper wire,
at $81.51 for the lot.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

December 15, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In reply to your letter of December 14th concerning the second order given George D. Feidt & Co. for humid assay bottles, it is suggested that copy of the second order, which accompanies the voucher, should be supported by a signed statement that the order for additional quantity is based on bids opened ..... date, attached to voucher No. ....., since previous advertising on two occasions (three firms each time) had resulted in receiving only the bids attached to the specified voucher.

It is suggested that if payment has not already been made on one of the vouchers, a single voucher, supported by the two orders and the statement above mentioned, would be somewhat more convenient than two separate vouchers.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

December 16, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Reference is made to your certificate of deposit No. 91.587, dated December 10th, covering into the Treasury $14.50 to the credit of your Salaries and Wages Appropriation on account of manufacturing charges on medal for the National Academy of Sciences.

Heretofore the practice had been to credit to the Contingent Appropriation the value of materials used in the manufacture of medals. Should not a part of the amount deposited have been placed to the credit of the Contingent Appropriation?

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F.S.

RG104 Entry 235 Vol 470

December 16, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the American Railway Express Co., covering freight charges on mop handles, Washington to Philadelphia, October 11, 1926, 66¢; Burgess ignitor, Washington to Philadelphia, October 15, 1926, 69¢; and cheese cloth, New York to Philadelphia, October 13, 1926, 90¢, total amount $2.25, has this day been forwared to the General Accounting Office, for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.
F.

RG104 Entry 235 Vol 470

December 18, 1926.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/11/11514,	11-10-26, Philadelphia to Chicago, Ill.	$25,000.	cents	$654.65
J/11/11515,	11-11-26, Philadelphia to Chicago, Ill.	50,000.	nickels	455.20
J/11/11516,	11-9-26, Philadelphia to Cincinnati, O.	5,000.	cents	
	11-3-26, Philadelphia to Cincinnati, O.	5,000.	cents	230.86
J/11/11517,	10-7-26, Philadelphia to St. Louis, Mo.	5,000.	cents	
	10-30-26, Philadelphia to St. Louis, Mo.	5,000.	cents	
	10-26-26, Philadelphia to St. Louis, Mo.	5,000.	cents	418.74
J/11/11509,	10-16-26, Philadelphia to Cincinnati, O.	5,000.	cents	115.43
J/11/11505,	11-3-26, Philadelphia to Birmingham, Ala.	2,000.	cents	57.29
J/11/11504,	11-6-26, Philadelphia to Louisville, Ky.	10,000.	nickels	88.82
J/11/11503,	11-5-26, Philadelphia to New Orleans, La.	10,000.	nickels	
		5,000.	cents	301.37
J/11/11500,	10-28-26, Philadelphia to Cleveland, O.	15,000.	cents	299.70
J/11/11496,	11-2-26, Philadelphia to Cleveland, O.	25,000.	nickels	177.70
J/11/11497,	8-23-26, Philadelphia to St. Louis, Mo.	5,000.	cents	139.58

Respectfully,

R. J. Grant,
Director of the Mint.

P-A

RG104 Entry 235 Vol 470

December 21, 1926.

Superintendent U. S. Mint,
Philadelphia, Pa.

Sir:

In response to your recommendation of the 20th instant you are authorized to accept the proposal of Shoemaker & Busch, Inc., to supply your Mint with 5 barrels, approximately 1500 pounds, of powdered red argols at 8 cents per pound, this being the lowest of three bids rereived.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

December 28, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy of a letter received from the Deputy Master of the Royal Mint at Ottowa as well as a copy of my answer.

Please forward this ounce of proof gold with a memorandum of its actual valuation.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

December 29, 1926.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of December 28th, you are authorized to purchase from Dreifus & Co., 1,000 lbs of filling for fire mitts at 16¢ per pound, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

December 31, 1926.-

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

We have just received the following telegram from Hon.

W. G. McAdoo, Bank of Italy Building, Los Angeles, Calif.:

"Please make ten hundred fifty three inch Lincoln medals and ship quickly as possible. Send one dozen immediately.

Please proceed with this order as soon as possible.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

January 3, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by March & McLennan, $25.47, for insurance charges on shipments of minor coin made during the month of November, 1926. The rate of 4 1/2 cents per $1000 is correct, but verification of amounts shipped, and computations should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 3, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Company, covering freight charges on six metal cartons*, November 5, 1926, New York to Philadelphia, 58¢; wire, October 28, 1926, Washington, D. C. to Philadelphia, 50¢; and soap, November 15, 1926, Washington, D. C. to Philadelphia, $1.12, total amount $2.20, has this day been forwarded to the General Accounting Office, for settlement, payable from your 1927 contingent appropriation.

*Water coolers and glass bottles.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 4, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages	$50,000.
Contingent Expenses	10,000.
	60,000.

Respectfully,

H. J. Grant,
Director of the Mint.

RG104 Entry 235 Vol 470

January 4, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith please find report of the Denver Mint covering coinage dies received and used during the calendar year 1926.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

January 6, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I have for acknowledgment your letter of January 5th relative to the purchase of 35 sets of casters for new trucks under the terms stated in your letter of December 31, 1926. For the reasons given in your letter of December 31st, and for the further reasons explained in your letter of January 5th, the purchase from the Colson Company of Philadelphia of 35 sets of casters at $10.48 per set less 2% for payment in 10 days is approved; it being understood that the Colson Company has the contract under the General Supply Schedule.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

January 7, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage metal profits fund/ bills of the American Railway Express Company as follows:

J/11/11980,	10-28-26,	Philadelphia to Richmond, Va.	$10,000. cents	$148.05
J/11/11979,	11-9-26,	Philadelphia to Cleveland, Ohio.	5,000. cents	
			15,000. nickels	206.54
J/11/11978,	11-13-26,	Philadelphia to Cleveland, Ohio.	10,000. nickels	
			5,000. cents	170.96
J/11/11977,	11-16-26,	Philadelphia to Chicago, Ill.	25,000. cents	654.65
J/11/11976,	11-22-26,	Philadelphia to Detroit, Mich.	10,000. cents	241.20
J/11/11975,	11-17-26,	Philadelphia to Louisville, Ky.	2,000. cents	51.08
J/11/11974,	11-22-26,	Philadelphia to Louisville, Ky.	10,000. nickels	86.82
J/11/11973,	11-19-26,	Philadelphia to Richmond, Va.	10,000. cents	148.05
J/11/11970,	11-19-26,	Philadelphia to Little Rock, Ark.	4,000. cents	
	11-16-26,	Philadelphia to Little Rock, Ark.	1,000. cents	179.35

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P-A
9

RG104 Entry 235 Vol 470

January 8, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

With reference to your request for expediting delivery of duplicate checks ordered about a month ago, this office is advised that the Government Printing Office will deliver same about January 20th.

If you run out of duplicates before that time, it is suggested that some of the old duplicates be reversed and used until the new ones arrive.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

January 8, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Post Office Department in the amount of $1.60, for hauling performed for your institution is enclosed with request that it be paid provided it is a correct charge and has not already been paid.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 8, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Baltimore and Ohio Railroad Co., 50¢, covering freight charges on shovels, Washington to Philadelphia, October 20, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent expenses.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 8, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a sketch of a badge desired by the Internal Revenue Bureau, to be used by the Narcotic Inspectors. The Commissioner of Internal Revenue's Office requests that quotations be made on the manufacture of this badge with the enameling described in the attached note, and also a quotation on the manufacture of this badge in plain bronze without enameling.

The attention of this Bureau has been called several times to the fact that the soldering of the pins and fasteners of the badges previously manufactured has been extremely unsatisfactory. Many of the last invoice of badges for the Internal Revenue Service have been already returned to the Department with the pins and fasteners off. Have you any suggestion as to how the pins and fasteners can be made unusually secure? It would be obvious to you that the loss of one of these badges is a serious matter, and if necessary, the appearance of the badge should be sacrificed to the security of the pins and fasteners used to hold them.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

January 10, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of November 1926.

On the bullion account current the "Balance from last account" under gold coinage bullion has been changed from 531,677.878 ozs. to 531,677.898 ozs. In the accounts "Minor Coinage Metal Nickel", "Cash", and "Minor Coinage Metal Fund Depositary account" the item $152.12 has been stated as sold for foreign coinage alloy (for silver coin) instead of as made into foreign coin, because no nickel foreign coin was made from U. S. metal. This was a sale of metal as such rather than of the metal in foreign nickel coin made from U. S. metal

The special deposit account current is herewith returned with request that it be amended in accordance with pencil notations on reverse thereof. The $20,000, seigniorage on minor coin should be indicated on both sides of the cash account as it was received in cash, exchanged for bullion fund check, and deposited for checking credit with Treasurer of the U. S.

On letter of advice dated November 24, 1926, regarding certificate of deposit No. 91128, for $3.75, the amount shown for credit to the salaries and wages appropriation was 94¢, with $2.81 indicated as a credit to the contingent appropriation. The account current and vouchers for the month show that the

amount credited to the slaries and wages appropriation was $2.81 with the 94¢ as a credit to the contingent appropriation. The letter of advice evidently having been in error, the records of this office based thereon have been changed to agree with the account current.

Form 575 "List Medals" is herewith returned for insertion thereon in the spaces left blank, of the names of the "Secretaries of the Treasury" medals, and also of the "Presidential" medals.

Please forward amended pages 4 and 5 "Schedule of Disbursements (form 1024) eliminating the item of $2401.28 balance of 1926 contingent appropriation redeposited in the Treasury; this was not a disbursement.

It is noted that voucher No. 268, payable to Frank H. Stewart Electric Co., is for telephone equipment. Information is requested as to necessity for purchasing phone equipment, which is usually supplied by the phone companies.

Vo. 248 is for 2571 lbs. riverside bronze; the proposal and order call for 2000 lbs. Please provide explanation, for noting on voucher, of acceptance of the excess of more than 28%.

The certification on the reverse of future payrolls should be on the last sheet and include the gross amount of the roll, not the net amount. You now disburse the full amount of the roll, part to the employees and part to the Bureau of Pensions, consequently the certification should be for the full amount.

Elizabeth L. Long, selector at $4.40 per diem is charged on payroll with 5/6 of a day without pay, which does not appear on the monthly absence report.

It is requested that in the future the rate of bar charge be inserted on the assay reports carrying such charges. The following assay reports of the current month did not have such rates noted; Nos. 1979, 2066, 2229 and 2354.

It is requested that duplicate copy of Vo. No. 273, payable to the Post Office Department, be forwarded to Bureau, to accompany the original voucher to the General Accounting Office. As previously advised such vouchers payable to other departments should be rendered in duplicate.

RG104 Entry 235 Vol 470

Philadelphia -3-/

Apparently an alloy charge of 8¢ should have been imposed on deposit No. 2066. Only a small part of the gold payment was made in bars.

Duplicate express receipt pertaining to deposit No. 1799 is returned for your files, the origianl being present.

Enclosed herewith are duplicate gas bills returned for your files.

It is noted that during the past several months no gain is shown on purchase of mutilated coins as bullion. Our understanding has been that, due to grease, etc., on the coins, a slight margin or safety must be allowed to avoid losses, such margin heretofore regularly resulting in small gains.

Early reply is requested.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 11, 1927.

Superintendent U. S. Mint,
Philadelphia, Pa.

Sir:

This will confirm telephone request of to-day asking you to send to the Mint at San Francisco fifteen obverse double eagle dies.

Respectfully,

R. J. GRANT
Director of the Mint.

OR

RG104 Entry 235 Vol 470

January 11, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of January 6 you are authorized to accept the proposal of the F & E Check Writer Sales Company to furnish your Mint with a Check Writer Protector for use in your Cashier's Department, at a cost of $80.00 for one Model W machine.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

January 11, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

In regard to your statement of appropriation transaction for the month of December 1926 - it is noted that the amount, 50,059.56, listed under encumbrances liquidated for the salaries and wages appropriation is the same as shown as disbursements on the November payroll. Information is requested as to whether this amount represents the encumbrances liquidated for the amount of the payments indicated on the statement, namely 55,987.52.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 12, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Reading Company, covering freight charges on soap, Buffalo to Philadelphia, November 20, $1.41, and two cartons of glass bottles, New York to Philadelphia, November 20, together with one carton containing metal cooler, 50¢, total $1.91, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

E. O. Grant,
Director of the Mint.

P. F.

January 12, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Voucher payable to the Estate of Benj. F. Bryant, deceased, in the amount of $54.51, for services rendered as Vault Guard, from December 10 to December 27, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 Salaries and Wages appropriation.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 13, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Reference is made to paragraph numbered 1, of your letter of January 12th, replying to Bureau letter pertaining to your November accounts, and particularly to the item of $152.12, being the value of minor coinage metal sold for alloying Peruvian silver coin. As the item originally appeared in your Bullion Account Current, account "Minor Coinage Metal - Nickel", the understanding obtained was that nickel coin had been manufactured for a foreign government, from metal belonging to the United States. The fact was that a foreign government had deposited silver, in trust, for the manufacture of silver coin, and that a small additional amount of alloy was required; this was sold from the United States minor coinage metal to the foreign government. All the metal belonging to the foreign government, regardless of the sources from which received, was accounted for on "Foreign Metals Statement", form 1026.

The printed lines on right-hand side of Account Current form, reading, "Made into coin (foreign)", are intended to cover foreign coin made wholly from United States metal, when no metal has been deposited in trust by the foreign government.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

January 13, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

With reference to your letter of January 12th, replying to Bureau letter of the 11th concerning appropriation transactions for December, of your Salaries and Wages Appropriation, please be advised that the item "Encumbrances Liquidated" should consist of encumbrances which are liquidated by the payments reported.

For December, you reported "Payments" of amounts that accrued for the last half of November, first half of December, and the special Christmas disbursements; while the "Encumbrances liquidated" cover those incurred for the calendar month of November. The encumbrances reported as liquidated are not those liquidated by the reported payments.

Respectfully,

R. J. Grant,
Director of the Mint.

P-S.

RG104 Entry 235 Vol 470

January 13, 1927.

The Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will confirm telephone communication of January 12, authorizing you to accept the proposal of the American Smelting & Refining Company, amounting to $0.1345 to supply 100,000 pounds of copper for minor coinage at the rate named, this being the lowest of four bids received.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

January 13, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Co., $1.13, covering freight charges on four cans with covers, Washington to Philadelphia, December 2, 1926, has this day been forwarded to the General Accounting Office for payment, chargeable to your 1927 contingent appropriation.

Respectfully,

R. A. Grant,
Director of the Mint.

GR

P. F.

RG104 Entry 235 Vol 470

January 14, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/12/12549,	12-1-26,	Philadelphia to Cleveland, Ohio.	$ 5,000. cents	
			15,000. nickels	
	12-4-26,	Philadelphia to Cleveland, Ohio.	15,000. nickels	
			10,000. cents	$512.88
J/12/12546,	11-2-26,	Philadelphia to Memphis, Tenn.	2,000. cents	
	11-27-26,	Philadelphia to Memphis, Tenn.	3,000. cents	160.38
J/12/12547,	12-1-26,	Philadelphia to Richmond, Va.	10,000. cents	
	12-8-26,	Philadelphia to Richmond, Va.	20,000. cents	444.05
J/12/12540,	12-4-26,	Philadelphia to Nashville, Tenn.	2,000. cents	55.91
J/12/12541,	12-13-26,	Philadelphia to Chicago, Ill.	25,000. cents	654.65
J/12/12542,	12-8-26,	Philadelphia to Louisville, Ky.	10,000. nickels	88.82
J/12/12543,	12-8-26,	Philadelphia to Chicago, Ill.	50,000. nickels	455.20
J/12/12269,	11-29-26,	Philadelphia to Chicago, Ill.	50,000. nickels	455.20
J/12/12271,	11-13-26,	Philadelphia to Cincinnati, Ohio.	10,000. nickels	81.05
J/12/12272,	11-27-26,	Philadelphia to Detroit, Mich.	20,000. nickels	168.76
J/12/12273,	11-18-26,	Philadelphia to Cleveland, Ohio.	15,000. nickels	106.64
J/12/12274,	11-24-26,	Philadelphia to Atlanta, Ga.	15,000. nickels	141.60
J/12/12275,	12-4-26,	Philadelphia to Chicago, Ill.	25,000. cents	654.65
J/12/12276,	11-27-26,	Philadelphia to Chicago, Ill.	25,000. cents	654.65
J/12/12277,	11-18-26,	Philadelphia to St. Louis, Mo.	5,000. cents	139.58
J/12/12278,	11-27-26,	Philadelphia to Birmingham, Ala.	2,000. cents	57.29
J/12/12279,	11-22-26,	Philadelphia to Cincinnati, Ohio.	5,000. cents	
	11-17-26,	Philadelphia to Cincinnati, Ohio.	5,000. cents.	230.86

Respectfully,

R. J. Grant,
Director of the Mint.

P-A

RG104 Entry 235 Vol 470

January 14, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

With reference to your letter of January 10th concerning Schedule of Revenues, please be advised that it should not include collectible items.

At the time quarterly accounts were discontinued and monthly rendition of accounts substituted therefor, authorization was given for discontinuing rendition of Schedule of Revenues, form 997.

Respectfully,

R. J. Grant,
Director of the Mint.

RG104 Entry 235 Vol 470

January 17, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of ~~the~~ Nathan Trotter to supply your Mint with the following metals for minor coinage:-

4,000 pounds of zinc at $0.0968 per lb.
1,000 " of tin at 0.68 " "

It is understood that the bid of Nathan Trotter is the lowest on tin and also on the grade of zinc suitable for coinage purposes. Your statement/that is noted the low bid of $0.0830 submitted by the Superior Zinc Corporation is on a grade of zinc which does not meet requirements.

Respectfully,

R. J. GRANT
Director of the Mint.

January 19, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of Merchant and Evans Co., the lowest of three bidders, to supply your Mint with the following brass and copper for general use in the Mint:-

	Per lb.
4 pcs. Brass, medium, 1" half round, ----	25-1/8 ¢
1 bar copper " 1" square ---------	31-15/16¢
4 sheets copper " 60"x60" x 109" -------	21-1/2¢

All less 1% for payment in 10 days.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

January 20, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company, as follows:

J/12/12766	12/15/26	Phila.	to Louisville	10,000	nickels	
				2,000	cents	$139.80
J/12/12767	12/ 4/26	do	do St. Louis	15,000	nickels	
				10,000	cents	423.99
J/12/12772	12/ 3/26	do	do New Orleans	15,000	nickels	183.23
J/12/12773	11/26/26	do	do do	15,000	do	183.23
J/12/12774	11/20/26	do	do do	5,000	cents	179.25

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 21, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by Marsh & McLennan, $13.73, for insurance charges on shipments made during the month of December of minor coin. The rate of 4½ cents per $1000. is correct, but verification of amounts shipped, and computations should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F. F.

RG104 Entry 235 Vol 470

January 22, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

In reference to your letter of January 21, 1927, you are authorized to accept the proposal of J. H. Decker Son & Co., Johnstown, N. Y., to furnish your Mint with 50 dozen pairs of buckskin mittens at $10.50 per dozen pairs, this being the lower of two bids received from three firms asked.

You are also authorized to accept the proposal of M. Segal to supply 20 dozen pairs of horsehide mittens at $9.75 per dozen pairs, this being the only bid received out of three asked.

It is understood that when the above articles are worn out they are to be burned for the purpose of recovering whatever particles of precious metals may have adhered to the mittens.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

January 24, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of the American Smelting and Refining Company, the higher of two bids received for the treatment of sweeps for the recovery of values contained therein, it being understood that the proposal of the American Smelting and Refining Company will net approximately $75 to $100 more than that of other proposals received, this conclusion being based upon your assay of the sweeps.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

January 24, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of the Waterbury Farrel Foundry and Machine Company, amounting to $702.00, to furnish certain parts required for the repair of the 450-ton hydraulic press used for striking large medals. It is understood that as the Waterbury Farrel Foundry & Machine Company is the manufacturer of this press there is no way of obtaining competitive bids on this repair work.

Respectfully.

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

January 26, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bills of the American Railway Express Company as follows:

J/12/13028,	12-21-26,	Philadelphia to Chicago, Ill.	$25,000. cents	$654.65
J/12/13026,	12-13-26,	Philadelphia to Cincinnati, Ohio	5,000. cents	115.43
J/12/13025,	12-21-26,	Philadelphia to Detroit, Mich.	5,000. cents	120.60
J/12/13024,	12-15-26,	Philadelphia to Memphis, Tenn.	2,000. cents	64.19
J/12/13023,	12-8-26,	Philadelphia to Memphis, Tenn.	10,000. nickels	109.91

Respectfully,

R. J. Grant,
Director of the Mint.

P-A

RG104 Entry 235 Vol 470

January 27, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Herewith enclosed please find proposal pertaining to contract No. T2m-25 for certification as to authority of the Sales Manager to bind Nathan Trotter & Co., and return.

Respectfully,

R. J. Grant,
Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

January 31, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

The following is brought to attention regarding your accounts for the month of December, 1926.

Please forward a Foreign Metals Statement carrying the December transactions in the account with the Government of Peru; a balance was shown on the November statement.

Explanation is requested of the 41¢ item appearing on the December Bullion Account Current as value of mutilated minor coin returned to Louisville Federal Reserve Bank. The Cashier's Daily Statement of December 6th shows the amount as received from the bank and deposited to your checking credit in the Minor Coinage Depositary account, while the account current shows, in addition, expenditure of nickel and bronze metal.

One copy of the special deposit account current is herewith returned with request that it be amended in accordance with pencil notation thereon. The $462.92 should be treated in the cash account both as a receipt and as a payment, the bullion fund check being received into this account as cash and then deposited as such to your checking credit with Treasurer of the U. S.

Form 575, Bronze List-Medals Received, Sold, and on Hand,

RG104 Entry 235 Vol 470

is enclosed for inspection and return. The items listed total $249.80 instead of $240.30; if the smaller amount is correct it is suggested that adjustment be made by deduction on the next deposit of medal proceeds, with notation on form 573 explaining same. Duplicate copy of receipt issued for the Pennsylvania Horticultural Society gold medals, $83.53 did not accompany the other papers; kindly forward same. *

The contract number on the reverse of Vo. No. 297, John McKee, for hauling ashes, rubbish, etc., has been changed to read T-2m-6 instead of T-2m-3; the former being correct according to the records of the Bureau.

According to the records of this office the name of the contractor whose contract was given number T-2m-19 is The Midvale Company, whereas Vo. No. 331, carrying the same contract number noted on the reverse thereof, is in the name of the Midvale-Philadelphia Company. Presumably the latter is a subsidiary of The Midvale Company, but the voucher should carry the same name as the contract unless a legal change in name has been made, in which case legal evidence of such change should be filed with the voucher. The voucher is enclosed for further consideration.

Voucher No. 342, payable to the Superintendent of the U. S. Assay Office at New York should be rendered in duplicate as it is a payment from one disbursing officer to another. Since the voucher is for work done by the Assay Office it should have so stated, with additional notation of "No charge made for material" on face of the form. The voucher is enclosed with suggestion that notations as above be placed in right-hand marginal column. Vouchers of this kind need not be supported by quotation, order, indication of method of advertising, etc.

Voucher No. 343, payable to Finance Officer, U. S. Army, should also be rendered in duplicate for the same reason as noted regarding voucher No. 342 above.

The pertinent catalogue or list number should have been

Note * The unit prices of the last five "Secretaries of the Treasury" medals and the unit prices of the last two "Presidential" medals should be noted.

RG104 Entry 235 Vol 470

Philadelphia -3-/

noted on Voucher No. 552, in favor of Westinghouse Lamp Co., for the second item thereon, apparently it should be No. 15150. The number of the first item is stated on reverse of voucher form.

First sheet of payroll for the month of November is herewith returned for amendment; the certification on the reverse should be for the gross amount of the roll instead of the net in view of the fact that the full amount is now disbursed by you, part to the employees and part to the Bureau of Pensions. On future payrolls please have the certification made on last instead of first sheet.

Sheet No. 2, of the Schedule of Disbursements has been amended in this office to separately show the amount paid to the employees and the amount paid to the Bureau of Pensions.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

January 31, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

Please forward to the Mint at Denver fifteen (15) pairs of 1¢ coinage dies as soon as convenient.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

February 1, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Voucher payable to the Estate of Harry Jeffers, deceased, in the amount of $93.09, for services as Ingot Roller, November 1-18, including one-half day overtime, at $5.84 per diem, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 salaries and wages appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

February 1, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bill of the American Railway Express Company, as follows:

K/1/224 Phila. to Detroit 11/2/26 $10,000. cents $241.20

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

R. F.

RG104 Entry 235 Vol 470

February 1, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the American Railway Express Co., $.40, covering freight charges on plaster casts, Philadelphia to Washington, December 30, 1926, has this day been forwarded to the General Accounting Office, for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. M. O'Reelly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

February 2, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages	$45,000.00
Contingent Expenses	5,000.00

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P. F.

February 2, 1927.

Superintendent, U. S. Mint, Philadelphia.
" " " " San Francisco.
" " " " Denver.

Gentlemen:

The following paragraph is quoted from Bureau letter of June 25, 1926, concerning the furnishing of data for the annual report:

> "If material quantities of any "memorial" coins have been melted during the year, please state the amount of each, and follow this practice in the future. This is not intended as a requirement for strict segregation of "memorial" coins from other coins of the same denominations, but is to cover special lots of such coins; for example, those which are returned because the organization responsible therefor has not disposed of them."

It is suggested that in future the information concerning the memorial coins melted be noted on the face of quarterly report, form 474-A, of "United States Coins Received for Melting and Recoinage". Will you please advise the Bureau whether any such coins have been received and melted during the first two quarters of the current fiscal year?

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

February 3, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Returned herewith please find form 474-A, "U. S. Coin Received for Melting and Recoinage" during the December quarter, for amendment in the column "Mutilated coin purchased over counter" as per information in your letter of February 2nd concerning your December accounts.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

February 8, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Below please find a tabulation of the reported encumbrances liquidated for the first six months of the fiscal year 1927, pertaining to your salaries and wages appropriation, as compared with the total reported amount of encumbrances set up for the same period.

Encumbrances set up July 1-Dec. 31, 1926 - -			$ 305,474.66
Encumbrances liquidated:			
July	$23,999.66		
August	46,934.70		
Sept.	28,164.06		
Oct.	52,419.85		
Nov.	75,381.16		
Dec.	55,987.52		
	282,886.95		
Jan.	22,488.27*		
Total liquidated -		$305,375.22	
Unliquidated - non local		93.09	305,468.31
		Difference	6.35

*Amount of December encumbrances liquidated per January report, being difference between December payments in December and total of December roll, and based on reported January liquidations exactly equaling reported payments - - - - $22,433.76
Non local cash item 54.51
22,488.27

RG104 Entry 235 Vol 470

Philadelphia -2-/

Apparently the report of encumbrances liquidated for January should have been $6.35 greater than was given, due to the fact that two items, $3.67 and $2.68, overpayments on the September and November roll respectively, were deducted on the December roll. Evidently the net instead of gross amount of that roll was reported as encumbrances liquidated, as well as paid. If the facts are as herein indicated please render a corrected report for January.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

February 8, 1927.

Superintendent, U.S.Mint,
Philadelphia, Pa.

Sir:

This letter will confirm telephone communication of this date asking you to send to San Francisco ten obverse and twenty reverse double eagle dies and six sets of double eagle segment collars.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

February 8, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

In accordance with the request contained in your letter of February 4 you are authorized to accept the proposal of A. Berkman to supply your Mint with 10,000 yards of muslin, to be used in making coin and anode bags, at the rate of 15¢ per yard, part of the material being 48" wide and the balance 54" wide. It is understood that the bid of A. Berkman is the lower of two bids received out of three asked.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The British Ambassador has requested, among other information covering the calendar year 1926, the following:

"Were any medals struck at the mint or mints during 1926? If so, give particulars as to numbers, metals, etc."

I would be pleased to receive the requested information that it may be incorporated with other data prepared in this office.

Respectfully,

M M O'Reilly

H-S.

Acting Director of the Mint.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith for payment from the minor coinage profits, bill of the American Railway Express Company, as follows:

K/1/459 12/17/26 Phila. to N. O. $15,000 nickels $362.48

Respectfully,

M. M. O'Reilly
Acting Director of the Mint.

P. P.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

I am enclosing the sketch of badge submitted by the Internal Revenue Bureau for the Narcotic Division. The Officer in charge has asked to have you estimate upon this badge in bronze, without enamel, and with riveted pin and catch instead of solder. For your ready reference I am also enclosing your letter of January 22, 1927, on this subject. The Internal Revenue Bureau has suggested that this badge when completed be a little smaller than the regular Internal Revenue Badge.

Respectfully,

N. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of the American Smelting and Refining Company to furnish your Mint with 100,000 pounds of electrolytic copper for minor coinage, at $0.1270 per pound, this being the lowest of three bids received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of February 8 you are authorized to accept the proposal of ~~xxx~~ White and Bros., Inc., to purchase the following old material, it being understood that four other firms were invited to bid on this material, and but one bid, that of White and Bros was received:-

Approximately 4 to 5 tons crushed crucibles.--	$7.40 per ton.
Approximately 1,000 pounds of coarse metallics, (bronze and nickel) ----------	.08½ per lb.
Approximately 500 pounds copper scale----------	.06¾ " "

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Attention is invited to your report on life of coinage dies for the calendar year 1926. Under foreign coinage, the item Costa Rica, 2 Colones, is reported as 15,000 pieces coined and 30,765 pieces struck. These quantities seem inconsistent; explanation is requested.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Attention is invited to your report on life of coinage dies for the calendar year 1926. Under foreign coinage, the item Costa Rica, 2 Colones, is reported as 15,000 pieces coined and 30,765 pieces struck. These quantities seem inconsistent; explanation is requested.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F.S.

RG104 Entry 235 Vol 470

February 9, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

You are hereby authorized to accept the proposal of the Harshaw, Fuller & Goodwin Co. to furnish your Mint with two barrels (approximately 1,000 pounds) of lump carbonate of ammonia at 12¢ per pound, less 1% for payment in ten days, this being understood to be the lowest of three bids received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

February 12, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of the Niagara Falls Smelting & Refining Corporation to supply your Mint with 3,000 pounds of phosphor-copper, shot form, to be used in the minor coinage. It is understood that this is the lower of two bids received of three asked for.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

February 14, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

In accordance with the request contained in your letter of February 12, you are authorized to accept the proposal of the American Mond Nickel Co., to furnish your Mint with 15,000 pounds of screened shot nickel at 56¾ per pound, less 1/2 of 1% for payment in 10 days, this being the lower of two bids received.

You are further authorized to accept the proposal of the International Nickel Company to provide your Mint with 5,000 pounds of cathode nickel at 40 cents per pound, this being the best bid received for the cathode copper.

Respectfully,

R. J. GRANT
Director of the Mint.

February 15, 1927.

Superintendent.
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding to you to-day by parcel post insured 69.338 ounces of standard gold scrap, value $1290.00; two fine silver chloride bars weighing together 47.30 ounces (equivalent 52.555 standard ounces), and 21.878 ounces standard silver scrap; a total of 74.433 ounces standard silver, of which 36.093 ounces (S.S.D. value $42.00) belongs to the S. S. Dollar account and the balance of 38.339 ounces, (subsidiary value $47.70) to the subsidiary account.

The following accounts should be credited to San Francisco, Denver and Philadelphia respectively, being the value of metals resulting from special assay coins forwarded to the Bureau up to and including December 31, 1926.

San Francisco.	
Gold	$1240.00
Standard Silver Dollars	42.00
Subsidiary	8.40
Denver	
Subsidiary	10.60
Philadelphia.	
Gold	50.00
Subsidiary	28.70

Please proceed to make these entries and notify San Francisco and Denver when they have been completed.

Respectfully,

Director of the Mint.

Q.

February 16, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railway Company, 50¢, covering freight charges on beeswax from Brooklyn to Philadelphia, December 13, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. B. Kelley

Acting Director of the Mint.

P. F.

February 16, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

No reply has yet been received to Bureau letter of February 2nd requesting information as to the quantities of memorial coins melted during the first two quarters of the current fiscal year. Will you kindly forward same.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P.S.

RG104 Entry 235 Vol 470

February 19, 1927.

Sir:

I am enclosing a copy of confidential instructions issued by the Department to the Treasurer, the Reserve Banks, and for the officers of the Mints in regard to the application of the new regulations governing the exchange, redemption and purchase of United States coins. The circular is being sent for your information, and is not for issue to the public.

Respectfully,

R. J. GRANT
Director of the Mint.

Superintendent, U.S.MINT, Philadelphia.
Superintendent, U.S.MINT, Denver.
Superintendent, U.S.MINT, San Francisco.
Superintendent, U.S.Assay Office, New York.

RG104 Entry 235 Vol 470

February 21, 1927.

Hon. Freas Styer,
Superintendent, U. S. Mint,
Philadelphia, Pa.

My dear Mr. Styer:

The question of handling small amounts of mutilated subsidiary and minor coin by the Treasurer's office, and eventually by our mints, has come up recently, and the cashier of the Department has made some suggestions which, before acting upon them, I would like to discuss with Mr. Chaffin, with Mr. Gates, (the chasier) present.

Will you spare Mr. Chaffin for this duty on next Monday. I will be away during this week, and if Mr. Chaffin can come next Monday the conference can be arranged. After you have talked with Mr. Chaffin will you let the Bureau know whether or not he can come.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

February 21, 1927.

Superintendent, U. S. Mint,
Philadelphia, Pa.

Sir:

This letter will be authority for you to accept the proposal of the O. F. Zurn Company, to furnish your Mint with approximately 1500 pounds of mould compound at 10 cents per pound, this being the lowest of three bids received.

Respectfully,

R. J. GRANT
Director of the Mint.

RG104 Entry 235 Vol 470

February 23, 1927.

Superintendent, U. S. Mint, Philadelphia, Pa.
" " " " San Francisco, Cal.
" " " " Denver, Colo.
" " " Assay Office, New York, N. Y.

Gentlemen:

Herewith please find a copy of General Accounting Office Regulations No. 60 dated December 9, 1926, prescribing standard forms (copies attached) of receipts for salary payments, for use by disbursing officers in Washington. When you have need of individual receipt forms for use in connection with payments to employees, the forms herein mentioned, standard No. 1018 and No. 1040, should be requisitioned through the Bureau in the usual way, in lieu of other forms heretofore available.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F-S.
Encl.

RG104 Entry 235 Vol 470

February 24, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith, for payment from the minor coinage profits, bill of the American Railway Express Company as follows:

K/1/1000, 1-7-27, Philadelphia to Birmingham, Ala $2,000. cents $57.29

Respectfully,

N. McRuth
Acting Director of the Mint.

P A

RG104 Entry 235 Vol 470

February 24, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Baltimor and Ohio Railroad Co., $5.86, covering freight charges on safety seals, Chicago to Philadelphia, November 26, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

February 26, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

One copy of the Schedule of Collections pertaining to your January regular account is enclosed for amendment to include the refund to your 1926 contingent appropriation, which item is not elsewhere sufficiently explained.

Reference is made to your regular account current, collections column, "Charges on Bullion Deposits" $2828.54. This is made up of charges on accepted deposits $2822.50; plus $6.04 charges on rejected deposits, $1.00 of which was on a December deposit. It must be possible to readily trace amounts on the face of the account current to the vouchers supporting same, and vice versa; therefore the Schedule of Collections is provided for items that need aggregating or explaining. Some time ago it was suggested that collections on rejected deposits be listed following the total of accepted deposits on the bullion abstract sheet, which would provide the required identification of the account current "charges" amount without listing the items on the schedule of collections. However, amounts being listed on your bullion abstract following the total of accepted deposits, are the charges assessed on the current month's rejected deposits, Whether or not collected, which does not fulfill the object of listing. If you prefer to show, on the schedule of collections, the charges on accepted deposits, and list underneath same each rejected deposit on which a collection was made, with aggregation of the amounts to provide the total carried to face of the account current, the listing at foot of bullion abstract

RG104 Entry 235 Vol 470

Philadelphia -2-/

sheet, of rejected deposits, may be discontinued. Amounts receivable on rejected deposits should be collected, but they have no place in the accounts regularly rendered, which are cash accounts. For the month of January the rejected deposit items at foot of bullion abstract sheet have been amended in this office by adding the December item and interlining the uncollected January item, and the additional abstract of rejected deposits (on letter size sheet) will not be forwarded to the General Accounting Office.

Relative to vouchers Nos. 419 and 433, for jute and hemp twine, reference to the General Schedule of Supplies (top of page 197) shows that these should have been procured from General Schedule contractors unless the items listed would not meet requirements. See items 3576 to 3628 in "Awards for Definite and Additional Quantity Supplies" for the third quarter F. Y. 1927.

Explanation is requested of the great difference between quantity ordered and quantity paid for on 12 lengths black iron pipe on Vo. 398, McArdle & Cooney Inc. Their bid and your acceptance evidently contemplated 12 foot lengths, while 20 foot lengths seem to have been vouchered, an excess of 66 2/3%.

Vo. No. 425 is for an F & E checkwriter. Reference to the General Schedule of Supplies, top of page 523, shows that all items in class 18, which includes checkwriters, should be procured from the General Schedule contractors unless the listed items will not meet requirements. Please forward justification to support this voucher before the General Accounting Office.

Memorandum of bullion received No. 3155, is herewith returned for the signature of the representative of the Superintendent.

Deposit Certificate No. 3340 is herewith returned for correction; the certificate of amount payable is 40¢ in excess of the amount shown on bullion abstract sheet and the amount noted as total of the advance and final check payments.

Deposit Certificate No. 3429 and memorandum of bullion received of the same number are enclosed because they do

RG104 Entry 235 Vol 470

Philadelphia -3-/

not agree as to the name of the payee, which correspondence indicates should be H. W. Peters Co.

Many of the figures on the carbon copies of the accounts current were so uncertain that they required tracing with a pencil. As these constitute our permanent file of the mint transactions it is essential that the figures be legible for later reference. Please use carbon paper that will leave no doubt of legibility of future accounts current forwarded.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

F.

RG104 Entry 235 Vol 470

February 26, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Herewith find voucher rendered by Marsh & McLennan, 23¢, for insurance charges on shipments made during the month of January on minor coin. The rate 4½¢ per $1000 is correct, but verification of amounts shipped, and computations should be made prior to payment of the voucher from the profits on minor coinage.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

March 1, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the American Railway Express Company, 65¢, covering freight charges on dies from Philadelphia to Washington, D. C., February 4, last, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

March 1, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of February 25th, you are authorized to accept from the Pyrometer Instrument Company of New York its proposal to furnish a portable pyrometer at a cost of $120.00.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

March 1, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Assayer in Charge of the United States Assay Office at Seattle, Washington, has requested ten ounces of Proof Gold for the use of his Office. Please forward this at your convenience.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

March 2, 1927.

Superintendent,
U. S. Mint, Philadelphia, Pa.

Sir:

Requisition has been approved for advance to you the following to meet the expenses of your institution during the fiscal year 1927.

Salaries and Wages	$50,000.
Contingent Expenses	10,000.

Respectfully,

M M O'Reilly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

March 2, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please forward to the United States Mint at San Francisco twenty-five obverse nickel dies and twenty-five obverse one-cent dies.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

March 2, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 1st, you are authorized to purchase from the Joseph Dixon Crucible Company the following black lead articles, at a total cost of $215.61, this being the lowest of three bids received of four bids asked:

250 dipping cups #5,
25 covers for #50 crucibles,
100 stirrers #0.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

March 2, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Bureau is in receipt of a letter from Honorable W. L. Jones, United States Senate, recommending for attention the request of Mr. A. V. Todd, formerly of Seattle, Washington.

Mr. Todd desires to obtain copies of Form 42, Memorandum of Gold Bullion, used in 1914 and 1915, covering deposits made by the Gold Hill Consolidated Company of Salisbury, North Carolina. Payment was made for these deposits to the Continental Trust Company of Washington, D. C. Mr. Todd displayed copies of Form 42, dated February 24, 1915, number 2794; Memorandum dated April 9, 1915, number 3390; and Memorandum dated April 16, 1915, number 3469. He desires to obtain, if possible, copies of pec. memorandums of gold deposits made by the Gold Hill Consolidated Company from January 1, 1914, to June 4, 1915.

If it is possible to have copies of these forms sent to this Bureau, it will be appreciated. The Secretary's Office has given us permission to have these copies sent to the Bureau, if possible, for delivery to Mr. Todd.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

March 3, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am inclosing a copy of a letter received by the State Department from the Minister of Venezuela and transmitted through the State Department to this Department, together with a copy of the reply of the Secretary of the Treasury thereto. These letters are being sent for your information and file.

This letter will be authority for you to proceed with negotiations with the Guaranty Trust Company of New York, the institution commissioned to represent the Venezuelan Government in matters relating to the execution of this coinage.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

March 3, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Judson Freight Forwarding Company, $1.20, covering freight charges on electric controllers, Milwaukee to Philadelphia, December 27, 1926, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

P. F.

March 5, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of this day, you are authorized to accept the proposal of Guggenheim Brothers to supply your Mint with 200,000 pounds of copper at $0.1349 per pound, this being the lowest of four bids received.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

March 4, 1927.

Superintendent,
U. S. Mint,
Phaladelphia, Pa.

Sir:

Bill of the Lehigh Valley Railroad Co., $80.77, covering freight charges on shipment of mint sweeps from Philadelphia to Perth Amboy, January 28, 1927, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

R. J. Grant,
Director of the Mint.

P. F.

March 5, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Co., $1.00, covering freight charges on the following shipments has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Jan. 8, 1927	Wash. to Phila.	one box tin cups	50¢
Feb. 14, 1927	N.Y. to do	one carton, cooler	
		two cartons, Glass bottles	50¢
			$1.00

Respectfully,

Director of the Mint.

P. F.

March 5, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 4th, you are authorized to purchase from the Harshaw, Fuller & Goodwin Company 1,000 pounds of cream of tartar, technical, at 22-1/4¢ per pound, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

March 7, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 5th, and for the reasons stated, you are authorized to purchase one LaMotte H-Ion Block Comparator, Model MM, from the LaMotte Chemical Products Company at a cost of $10.00, less 2% - 10 days.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

March 7, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 5th, you are authorized to purchase from the International Nickel Company 20,000 pounds of electrolytic nickel cathodes with a purity of 99.90% or over at 40¢ per pound, less 1/2 of 1% for payment in ten days, this being the only bid received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

March 7, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Please forward to the United States Mint at Denver 15 Reverse and 10 Obverse One-Cent coinage dies.

Respectfully,

R. J. Grant
Director of the Mint.

RG104 Entry 235 Vol 470

March 10, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Replying to your letter of March 5th requesting authority to purchase a book entitled "Principles of Electroplating and Electroforming", by Bloom & Hegaboom, you are advised that we can purchase this book locally for $3.60. As soon as the book is received here, it will be mailed to you.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.

RG104 Entry 235 Vol 470

March 12, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

The Bureau is in receipt of your requisition of yesterday for 5,000 bullion fund checks numbered 30001 - 35000.

For future guidance, please be advised that the checks, the duplicates, and the carbon paper are supplied by three different sections of the Bureau of Supply. Therefore, instructions concerning the duplicates and the carbon paper should be contained in your letter instead of being noted on the requisition form for checks. Your letter should also indicate the number of carbon sheets desired, specifying size. It will also be helpful if the probable time the new checks will be required for use is stated.

Respectfully,

R. J. Grant,
Director of the Mint.

F.S.

RG104 Entry 235 Vol 470

March 15, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

I am forwarding under separate cover a copy of a book entitled "Principles of Electroplating and Electroforming". The voucher for this purchase, amounting to $3.60, has been forwarded to Brentano's with instructions to transmit the same to you for payment.

Bids for this book were obtained by telephone.

Respectfully,

R. J. Grant
Director of the Mint.

OR

RG104 Entry 235 Vol 470

March 16, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Confirming telephone communication of yesterday, please forward to the Denver Mint 5 obverse dollar dies.

Respectfully,

R. J. Grant
Director of the Mint.

March 16, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will confirm telephone communication of yesterday, requesting you to forward to the San Francisco Mint 10 pairs of reverse dollar dies. The Superintendent of the San Francisco Mint has subsequently requested that 5 pairs of obverse dollar dies be also sent, and his request is hereby approved.

Respectfully,

R. J. Grant
Director of the Mint.

March 17, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 16th, you are authorized to accept the bid of the United Gas Improvement Company to furnish your Mint with two semi-steel retorts for the No. 17 heating machines at $160.00 each, less 2% ten days. It is understood that one other bid of the same amount was received, and that no other bids are obtainable.

Respectfully,

R. J. Grant
Director of the Mint.

OR

March 17, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Acceptances are now being made, in the order of receipt of tenders in this office, of an inconsiderable quantity of silver at $1.00 per fine ounce, to complete necessary purchases under the Act of April 23, 1918. These acceptances are due to short delivery on tenders accepted in June, 1923, or prior thereto.

Below is a list of the concerns, with quantities, whose tenders are being accepted for delivery at your mint. The deliveries should be supported by affidavits on the same forms as used heretofore, prior to your making payments.

The acceptances are being accompanied by a request that this office be promptly advised whether deliveries will be made, in what amounts, and when. You will be later advised as to the results of these requests.

United States Smelting, Refining & Mining Co. - - - - - - 56,186 ounces.
American Metal Company, Ltd.- - 46,000 "

Respectfully,

R. J. Grant,
Director of the Mint.

R.S.

RG104 Entry 235 Vol 470

March 19, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

Enclosed herewith please find "copy" and printer's proof of the Proceedings of the Annual Assay Commission for the year 1927, forwarded to be carefully compared, corrections made, and returned to the Bureau.

Respectfully,

R. J. Grant,
Director of the Mint.

H-S.

March 21, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In accordance with the recommendation contained in your letter of March 19th, you are authorized to purchase from the Bay State Thread Works 100 tubes, 4800 yards each, of unbleached cotton thread for use in making coin bags, at $1.45 per tube less 2% ten days, this being the lower of two bids received of three bids asked.

Respectfully,

R. J. Grant
Director of the Mint.

March 21, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

This letter will confirm telephone communication of today, requesting you to forward to the Mint at Denver 500 heavy canvas sacks, 17-in. by 28-in., finished size, with double seams, to be used in shipping sweeps.

Respectfully,

R. J. Grant
Director of the Mint.

OR

RG104 Entry 235 Vol 470

March 22, 1927.

Superintendent,
U. S. Mint,
Philadelphia, Pa.

Sir:

Bill of the Pennsylvania Railroad Company, 72¢, covering freight charges on varnish, Toledo to Philadelphia, January 24, has this day been forwarded to the General Accounting Office for settlement, payable from your 1927 contingent appropriation.

Respectfully,

W. M. O'Reilly

Acting Director of the Mint.

P. F.

RG104 Entry 235 Vol 470

March 22, 1927.

Superintendent,
United States Mint,
Philadelphia, Pa.

Sir:

In response to your request of March 21st, I have corrected the letter of this Bureau, dated October 8, 1926, authorizing you to accept the proposal of the United Metals Selling Company instead of the Equitable Eastern Banking Corporation to supply your Mint with 50,000 fine ounces of silver at $0.5625 per fine ounce.

Respectfully,

M. M. O'Reilly

Acting Director of the Mint.